

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS  
DECEMBER 31, 2002**

NONMAJOR SPECIAL REVENUE FUNDS

Alcoholism and Substance Abuse Fund (#00000126-0, which includes sub-fund #00000126-3 and sub fund #00000126-4) - A fund to finance the detoxification of, treatment of, and other services to the alcohol or drug abuser and his/her family.

Arts and Cultural Development Fund (#00000117-0) - A fund financed by 70 percent of excess hotel/motel tax revenues collected by King County under the provision of RCW 67.28.180 for art museums, cultural museums, heritage museums, the arts, and the performing arts.

Arts and Cultural Education Program Fund (#00000116-0) - A fund that was financed by 40 percent of all excess hotel/motel tax revenues collected by King County under the provisions of RCW 67.28.180 in 1990 and 1991. This fund finances art and cultural education by providing one- to three-year grants for King County public schools and/or public school district- initiated projects and programs. Effective December 31, 1991, the State of Washington Legislature prohibited the use of hotel/motel tax revenues for these public school arts programs. A residual amount of money from 1990 and 1991 revenues remains in the fund to be expended.

Automated Fingerprint Identification System Fund (#00000122-0) - This fund accounts for the receipt of revenues and disbursement of expenditures related to the acquisition and implementation of an automated fingerprint identification system for King County. The automated identification system database consists of print files from King County, the City of Seattle, and 42 police agencies within the region. This database is also electronically connected to the Washington State Patrol and the Western Identification Network, a computer link between the Automated Fingerprint Identification Systems of several western states, giving access to over 15.5 million fingerprints.

Bridge Replacement Fund (#00000125-0) - A fund for the deposit of all revenues from the sale of King County properties identified in Motion 6105 of the King County Council for the purpose of funding the rehabilitation or replacement of King County bridges or providing King County's share of the cost of replacing other bridges which benefit King County residents. This fund was closed in 2002.

Clark Contract Administration Fund (#00000137-1, including the sub-fund #00000137-0) - This fund accounts for administrative and related costs associated with the Clark Contract class action lawsuit of individuals who previously worked for King County or the former Municipality of Metropolitan Seattle under temporary services agencies and who claim they were paid as independent contractors when they fall under the common law definition of employees eligible for full benefits.

Community Development Block Grant Fund (#00000246-0) - A fund to account for Federal grants received from the United States Department of Housing and Urban Development under the Housing and Community Development Act.

County Road Fund (#00000103-0) - A fund to finance the construction, maintenance, and inspection of County streets, roads, and bridges and the design and coordination of county-wide public works projects.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS  
DECEMBER 31, 2002**

Criminal Justice Fund (#00000102-0) - This fund was set up to record the activity resulting from the passage of Senate Bill 6913. This bill provides for one time assistance from the State General Fund to cities and counties; apportionment of the Motor Vehicle Excise Tax receipts; and, with voter approval, use of an additional one-tenth of one percent of the sales tax. The revenue is for one-time projects needed in the criminal justice function and is used in supporting ongoing programs.

Development and Environmental Services Fund (#00000134-0 , including sub-funds #00000134-1 and #00000134-3) - This fund accounts for: (1) administration of the King County building, housing, fire, energy, shoreline management, zoning, and subdivision codes; (2) ensuring that development complies with the requirements of the State Environmental Policy Act (SEPA) and King County's environmental code, procedures, and regulations; (3) protecting natural resources, natural areas, sensitive areas, and water bodies in the County; (4) managing County review of building applications and issuing permits; (5) conducting fire prevention and investigation activities; (6) reviewing and inspecting proposed land developments; and (7) administering the County's drainage regulation policies through review of land development permit applications.

Developmental Disabilities Fund (#00000107-0) - A fund which finances assistance to individuals who are developmentally disabled by providing potentially employable adults with job training and employment opportunities. The program provides individualized programs for developmentally disabled children, including interaction with non-disabled peers, and training for parents.

Emergency Medical Services Fund (#00000119-0, including sub-fund #00000119-1) - A fund to finance emergency medical services programs for developing, implementing, and administering various emergency medical services in cooperation with King County fire districts. This fund also provides contract funds for financing certain paramedic and other emergency medical services programs in the County.

Enhanced 911 Emergency Telephone System Fund (#00000111-0) - A fund to account for the receipt of E-911 excise tax revenues and the disbursement of expenditures related to the management of the Enhanced 911 Emergency Telephone System with participating jurisdictions in King County.

Flood Control Zone District Funds under chapter 86.15 RCW:

Green River District Fund (#19199001-0) - This fund provides for operation and maintenance of the Green River pump stations, maintenance of Green River levees and revetments, and administration of the Green River Flood Control Zone District.

Kimball Creek District Fund (#19309001-0) - This fund is inactive.

Southwest Lake Sammamish District Fund (#19555001-0) - This fund is inactive.

West Lake Sammamish District Fund (#19665001-0) - This fund is inactive.

Intercounty River Improvement Fund (#00000182-0) - A fund to finance necessary improvements to the White River in partnership with Pierce County set up under chapter 86.13 RCW.

Lake Management District Fund (#29001001-0) - This fund accounts for special assessments to fund-approved activities of the district set up under chapter 36.61 RCW. This fund closed in 2002.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS  
DECEMBER 31, 2002**

Local Hazardous Waste Fund (#00000128-0) - This fund accounts for financial resources used in implementing the local hazardous waste management program set up in compliance with chapter 70.105 RCW. The Local Hazardous Waste Management Plan for all of King County was adopted by all jurisdictions in King County and approved by the State Department of Ecology in December 1990. This Plan provides for the collection, transportation, and disposal of household hazardous wastes (moderate risk wastes).

Logan/Knox Settlement Fund (#00000135-1, including sub funds #00000135-2 and #00000135-9) - This fund accounts for costs of the Logan/Knox settlement of class action lawsuits involving the County's use of temporary and part-time employees in contravention of the County Charter's Career Service provisions.

Mental Health Fund (#00000112-0) - This fund now combines accounting for resources to finance mental health services and involuntary treatment services as the State now provides funds for these programs in one program. This fund accounts for operation of the involuntary treatment program, the provision of mental health services for children and adults, and community support services for these individuals.

Miscellaneous Grants Fund (#00000214-0, including sub funds #00000215-1 and #00000215-2) - A fund to account for various federal, state, and local government grants.

Noxious Weed Control Fund (#00000131-1, including sub-fund #00000131-0 ) - This fund accounts for the special assessment revenue and the cost of operation of the King County noxious weed control program.

Recorder's Operation and Maintenance Fund (#00000109-0) - A fund to account for all revenues collected from an additional recording fee, authorized by RCW 36.22.170, for the sole purpose of acquiring, installing and maintaining an improved system for copying, preserving, and indexing documents recorded in, or filed with, King County Records, Elections and Licensing Services Division.

River Improvement Fund (#00000105-0) - A fund to finance the maintenance of river channels, storm drainage facilities, and the designing of new programs and adapting of old to comply with current and emerging water quality policies, regulations, research, and ongoing monitoring. Non-point pollution control is integrated into watershed plans, capital projects, and facility operations. Non-point water quality jurisdiction and responsibilities are coordinated with other County departments and outside agencies. The Green River Agreement and the Floodplain Management Plan are also financed by this fund in conjunction with other governmental jurisdictions.

Road Improvement Districts Maintenance Fund (#16999001-0) - There are currently three active Road Improvement Districts (RID), numbers 57, 107, and 110, accounting for special assessments.

Surface Water Management Fund (#00000121-0) - This fund accounts for all service charge revenue and expenditures for the maintenance and operation of surface and storm water management facilities pursuant to King County Code 9.08.110.

Treasurer's Operations and Maintenance Fund (#00000120-0) - A fund to account for the revenues received and costs incurred in the foreclosure, distraint, and sale of real and personal property for delinquent taxes, and to defray the costs of further foreclosures, distraints, and sales for delinquent taxes.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS  
DECEMBER 31, 2002**

Veterans' Relief Fund (#00000106-0) - A fund to finance emergency financial assistance, counseling services, employment opportunities, and referrals to other agencies for specialized services for veterans and their dependents.

Youth Employment Programs Fund (#00000224-0, including sub-fund #00000224-1) - A fund to account for revenue received from the United States Department of Labor under the Joint Training Partnership Act for the benefit of youths age 16 through 24 in obtaining employment.

Youth Sports Facilities Grant Fund (#00000129-0) - A fund to account for twenty-five percent of the proceeds of a sales or use tax levied upon retail car rentals within King County to be expended for youth sports facilities.

**NONMAJOR DEBT SERVICE FUNDS**

Limited General Obligation Bond Redemption Fund (summary #00000840-0, including 840-1, 840-5, and 840-6) - This fund accumulates monies for payment of those bonds which have been issued without a vote of the people. This fund is supported by various sources including property taxes, a share of the hotel/motel tax, auto rental sales and use taxes, other revenues, and transfers from various county funds. Two subfunds are used to segregate revenues, including sales tax, state lottery allocation, and related interest earnings, which are dedicated to debt service on bonds issued to construct a baseball stadium owned by the Washington State Major League Baseball Stadium Public Facilities District.

Road Improvement Districts Special Assessment Debt Redemption Fund (#16999801-0) - This fund reports special assessment collection and debt service payment for Road Improvement District special assessment debt for which the government is obligated in some manner.

Road Improvement Guaranty Fund (#00000115-0) - This fund accumulates monies to ensure payment of County Road Improvement Districts' special assessment bonds.

Stadium General Obligation Bond Redemption Fund (#00000851-0) - This fund accumulates monies for payment of bond issues for stadium construction which have a 3/5 approval vote of the people. The debt service for this fund is financed by a share of the hotel/motel tax.

Unlimited General Obligation Bond Redemption Fund (#00000850-0) - This fund accumulates monies for payment of those bonds which have been issued with a 3/5 approval vote of the people, except those issued for stadium construction which are accounted for in a separate fund. Property taxes are levied to finance annual debt service.

**NONMAJOR CAPITAL PROJECTS FUNDS**

Arterial Highway Development Fund (#00000336-0) - This fund was established to account for receipt and disbursement of funds from voter-approved Forward Thrust Bonds related to the public arterial highway capital purposes set forth in Resolution No. 34569 of King County, adopted December 1967. This fund accounts for capital projects administered by King County from its share of the bond proceeds and funds from other sources. This fund is closed at the end of 2002.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS  
DECEMBER 31, 2002**

Arts and Historic Preservation Capital Funds (summary #00000341-0, including 341-1, 341-2, 341-3, 341-4, 341-5, 341-6, 341-7, 341-8, and 341-9) - This fund consists of five project sub-funds and four arbitrage liability sub-funds. The Arts and Historic Preservation Capital Sub-fund was established to account for the receipt of bond proceeds of \$3 million to be used for arts and historic preservation capital projects. The Arts and Historic Preservation Capital 1993 Series B Sub-fund was established to account for the receipt of \$1 million to be used for a capital grant to the Village Theater. The Arts Initiative 1996 Sub-fund was established in 1995 to account for the receipt and expenditure of bond proceeds of \$4.5 million to be used for arts and historic preservation grants. The 1997 Pacific Science Center Sub-fund and the 1997 Seattle Symphony Sub-fund account for the receipt and disbursement of \$3 million and \$1.5 million in bond proceeds, respectively. Beginning in 2003 this fund's resources will be used for King County art projects managed by the Cultural Development Authority.

Arts Construction (summary #00000366-0, including 366-1 and 366-9) - This fund was established in 1999 to account for the proceeds of a bond issue in the amount of \$1.5 million to be used in making capital grants for the construction of certain arts projects. Other sub-funds may be opened to account for future bond issues related to arts construction and/or acquisition. Beginning in 2003, this fund's resources will be used for King County art projects managed by the Cultural Development Authority.

Building Construction and Improvement Fund (summary #00000380-0, including 380-1, 380-2, 380-3, 380-4 and 380-9) - This fund was established in 2001 to account for the proceeds of a County general obligation debt that will finance the Courthouse Seismic Project, the North Rehabilitation Facility Project, and the Regional Communications and Emergency Control Center Project. The fund initially received \$65 million in proceeds from a short-term bond anticipation note (BAN). During 2002 a second BAN worth \$85 million was issued which paid off the initial BAN and provided additional project funding.

Building Repair and Replacement Fund (summary #00005395-0, including 395-1, 395-2, 395-3, 395-4, 395-5, 395-6, 395-7, 395-8, 395-9) - This fund consists of one projects sub-fund, four proceeds sub-funds, and four excess earnings sub-funds. In 2001 sub-fund 395-2 was reopened and now accounts for \$1.06 million in bond proceeds. Under the GAAP basis, these bond proceeds are reported with the internal service fund responsible for paying the debt service. The Building Repair and Replacement Projects Sub-fund was established to account for receipts and expenditures for repair and replacement of County buildings and building systems. The Capital Acquisition and Renovation 1996 Fund was established in 1995 to account for the receipt and disbursement of bond funds used for courthouse improvement, the aquatic center, and Issaquah District Court projects. The General Government CIP 1997 Sub-fund was established to account for the 1997 Various Purpose bond issue of \$9 million designated for infrastructure projects. The General Government CIP 1998-1999 Sub-fund was created in 1999 to account for \$14.6 million in bond proceeds to fund certain 1998 and 1999 capital improvement projects.

Cable Communications and Institutional Network Capital Fund (summary #00000348-0, including 348-1, 348-2, and 348-9) - Sub-fund 348-1 was established in 1995 to account for the receipt and disbursement of funds used to construct cable television projects. The King County Institutional Network 1999 Construction sub-fund accounts for \$8.3 million of bond proceeds to pay for part of the costs of the institutional network project.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS  
DECEMBER 31, 2002**

Capital Acquisition and County Facilities Renovation Funds (summary #00000334-0, including 334-1, 334-2, 334-3, 334-4, 334-5, 334-6, 334-8, and 334-9) - This fund consists of two sub-funds established in 1993 and six sub-funds established to segregate projects and arbitrage liabilities. The Capital Acquisitions and County Facilities Renovation Sub-fund 1993 was established to account for the receipt of bond proceeds of \$22.3 million. Projects authorized were for improvements to County facilities, for acquisition by the County of various real property and equipment, and for capital grants to Seattle Children's Theater and Pacific Northwest Ballet. The Capital Acquisition and Renovation Sub-fund 1993 Series B was established to account for the receipt of bond proceeds of \$11.7 million for grants to Pacific Science Center, the Paramount Theater, and various County improvements.

Conservation Futures Levy Fund (summary #00000315-0, including 315-1, 315-2, and 315-9) - This fund consists of two sub-funds and an excess earnings sub-fund. It was established to account for the receipt and disbursement of conservation futures levy proceeds for open space acquisition. The Conservation Futures Bond Acquisition Sub-fund was established to account for the receipt and disbursement of \$60 million in 1993 bond proceeds. Sub-fund 315-2 accounted for proceeds of a 1994 bond issue but is closed at the end of 2002.

County Road Construction Fund (summary #00005386-0, including 386-0, 386-1, and 386-9) - Fund 00000386-0 was established to account for the receipt and disbursement of funds received through a subsidy from the County Road Fund and Federal road grants for construction of County roads. Two new sub-funds were created in 2002 to account for \$38.3 million in bond proceeds for roads capital projects and to track any related excess earnings.

Emergency Communications System Fund (summary #00000347-0, including 347-1) - This fund was established to support the development of a regional emergency radio communication system funded by a general tax levy.

Farmland and Open Space Acquisition Fund (summary #00005384-0, including 384-0, 384-1, and 384-9) - This grouping consists of two sub-funds for projects and an arbitrage liability sub-fund. The Farmland and Open Space Acquisition Fund was established to account for the proceeds of voter-approved (unlimited) bonds to be used to acquire eligible, voluntarily-offered development rights of farm and open space land. The Farmland Preservation 1996 Bond Sub-fund was established to account for the receipt and disbursement of bond proceeds to acquire real property interests to preserve critical farmlands.

Health Centers Construction Fund (#00000333-0) - This fund was established to account for the receipt and disbursement of funds for construction of the North District Multiservice Center. This project is complete and the fund has been expanded to account for other health center construction and remodeling projects.

Health Department Clinic Projects Construction Fund (#00000313-0 and #00000313-9) - This fund was established to account for the receipt and disbursement of a \$15 million bond issue approved by the voters of King County in 1987. The proceeds and interest thereon were intended for the construction of three new health centers, remodeling and expansion of the Renton Public Health Center, roof replacement in the Southwest Public Health Center, and replacement of the City of Seattle-operated Columbia Public Health Center.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS  
DECEMBER 31, 2002**

Housing Opportunity Acquisition Fund (#00000322-0) - This fund was established to account for monies from real estate excise taxes that are to be used to acquire, renovate and/or construct housing for qualified low-income families, senior citizens, and the homeless in the County.

Information and Telecommunication Services Capital Fund (summary #00000378-0, including 378-1) - Established in 2001, this fund accounts for equipment replacements and general-purpose technology projects managed by the ITS Division.

Jail Renovation and Construction Fund (#00000388-0) - This fund was originally established to account for the construction of the King County Correctional Facility. It is currently being used to account for improvement projects in the same facility.

Long-Term Leases Fund (summary #00005331-0, including 331-0, 331-1, and 331-2) - This fund was originally established in 1962 to account for the disbursement of limited tax general obligation bond proceeds approved over the years for the modernization of the King County Courthouse and construction of the Administration Building complex. This fund is currently being used to make periodic payments on leases entered into by the County and its agencies for office space.

Major Maintenance Reserve Fund (summary #00000342-0, including 342-1) - This fund was established in 1993 to meet the County's ongoing major maintenance requirements for county-owned buildings and grounds.

Neighborhood Parks and Open Space Acquisition and Development Fund (#00000309-0) - This fund was established to account for monies paid to King County as fees in lieu of land dedication or reservation for parks and open space and the disbursement of monies for purposes authorized under Ordinance 5596. The fund accounts for revenue by school district.

Office of Information Resources Capital Fund (#00000377-0) - This fund was established at the beginning of 2002 to account for monies used to support the financial management of the County's capital technology projects.

Open Space Projects Acquisition and Improvement Fund (summary #00000350-0, including 351-1, 351-2, 351-3, 351-4, 352-1, 352-2, 353-1, 354-1, 354-2, 354-3, 354-5, 354-7, 354-8, 354-9, 355-1, 355-2, 355-6, and 355-8) - This fund was established to account for \$117.6 million of bond proceeds from a voter-approved bond issue to be used in the acquisition, development and/or improvement of public green space, green belt, open space, and parks and trail projects in King County, the City of Seattle, and certain suburban jurisdictions. This fund is also intended to account for the non-bond revenues that may become available to supplement the bond funds.

Park Facilities Rehabilitation Fund (#00000349-0) - This fund was established to account for receipt and disbursement of funds for rehabilitation of parks facilities within the term of the Rehabilitation Program.

Parks CIP Funds (summary #00000340-0, including 340-1, 340-2, 340-3, 340-8, and 340-9) - This fund consists of two sub-funds established in 1993 and three sub-funds established to segregate bond proceeds and arbitrage liabilities. The Parks Land Acquisition Sub-fund 1993 was established to account for the receipt of bond proceeds of \$14 million to be used to acquire real property for parks and open space. The Urban Restoration and Habitat Restoration Sub-fund was established to fund restoration projects.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS  
DECEMBER 31, 2002**

Parks, Recreation and Open Space Fund (#00000316-0) - This fund was established to account for the revenues and expenditures involved in park acquisition and development.

Public Art Fund (summary #00000320-0, including 320-1, 320-2, 320-3, 320-4, 320-5, 320-6, 320-7, 320-8, 320-9, and 321-1) - This fund, also known as the One Percent for Art Fund, was established to account for the monies transferred to the fund from the public art appropriations in eligible county construction projects. Beginning in 2003, this fund's resources will be used for King County art projects managed by the Cultural Development Authority.

Real Estate Excise Tax Capital Fund (summary #00000368-0, including 368-1 and 368-2) - The Real Estate Excise Tax Capital sub-fund (368-1) accounts for the proceeds of the one-quarter of one percent excise tax on the sale of real property in unincorporated King County that can be programmed for public investment in the infrastructure required to support private development approved under county plans and policies. The Real Estate Excise Number Two Capital sub-fund (368-2) accounts for a separate excise tax of one-quarter of one percent on the sale of real property in unincorporated King County which may be programmed for the planning, construction, reconstruction, repair, rehabilitation, or improvement of parks located in unincorporated King County. These taxes were accounted for using special revenue funds until January 1, 1999.

Regional Justice Center Construction Fund (summary #00000346-0, including 346-1) - This fund is currently being used to account for facility improvement projects in the Regional Justice Center complex. In the past this fund accounted for the costs incurred in the planning, acquisition, and construction of the Regional Justice Center.

Renton Maintenance Facilities Construction Fund (summary #00005385-0, including 385-0; 385-1) - Sub-fund 385-0 was established to account for the construction of the Department of Public Works Consolidated Office and Shop Facilities and is now being used to account for construction and improvement of other Roads Division facilities. Sub-fund 385-1 was established to account for the construction of a survey building for the Roads Services Division funded by bond proceeds.

River and Flood Control Construction Fund 1961 (#00000330-0) - This fund was established to account for the receipt and disbursement of funds from voter-approved bonds of \$10 million issued from 1961 through 1964 for flood control purposes in King County. This fund had been expanded to account for flood control projects funded from other sources but is closed at the end of 2002.

Road Improvement Districts Construction Fund (summary #16999301-0, including 16095301-0 and 16105301-0) - This fund was created to comply with Statement 6, "Accounting and Financial Reporting for Special Assessments" of the Governmental Accounting Standards Board. This fund reports the combined construction activity of the County's road improvement districts. These special assessment districts are authorized in chapter 36.88 RCW.

Surface and Storm Water Management Construction Fund (#00000318-0) - This fund was established to account for the receipt of proceeds from the Surface Water service charges and the disbursement of expenditures for construction and related costs for the acquisition and development of drainage control facilities.

Surface Water Management Construction Fund (summary #00000329-0, including 329-2, 329-3, 329-4, 329-5, 329-7 and 329-8) - This fund was established to account for revenues from various sources, particularly proceeds from future bond issues, specifically earmarked for the continuation and expansion of the King County Surface Water Management Program.



**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS  
DECEMBER 31, 2002**

Technology 1997 Bond Fund (summary #00000344-0, including 344-1, 344-2, 344-3, 344-4, 344-6, 344-7, 344-8 and 344-9) - This fund consists of four project sub-funds and four arbitrage sub-funds. This fund was established to account for \$39.4 million of bond proceeds from a 1997 Various Purpose Issue that was earmarked for technological improvements in different County agencies.

Technology Systems Capital Fund (summary #00000343-0, including 343-1, 343-3, 343-4, 343-8, and 343-9) - This fund was formerly titled Core GIS Capital Fund. It consists of two sub-funds established in 1993 and 1995 to account for the receipt of bond proceeds to be used for various technology related projects, and three sub-funds established to segregate projects and arbitrage liabilities. Sub-fund 343-1 is closed at the end of 2002.

Transfer of Development Credit Program Fund (#00000369-1) - This fund was established in 2000 to account for the purchasing and selling of development credits under the transfer of development credit pilot program.

Working Forest Fund (summary #00000339-0, including 339-1 and 339-9) - This fund was established to account for receipt and disbursement of bond proceeds which are to be used to acquire real property interests to preserve sustainable forest production lands.

Youth Detention Facility 1990 Series B Fund (#00000326-0 and #00000326-9) - This fund was established to account for \$1.2 million of bond proceeds to be used to construct additional improvements to the Youth Center Detention Facility.

Youth Services Detention Facility Construction Fund (#00000319-0 and #00000319-9) - This fund was established to account for receipt and disbursement of \$14.2 million in bond proceeds.

Youth Services Facilities Construction Fund (#00000335-0) - This fund accounted for the receipt and disbursement of voter-approved Forward Thrust Bonds of \$6.1 million issued in 1968 for expansion of the King County Youth Services Center. This project was completed and the fund is now used to account for various remodeling projects at the Youth Service Center.

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**KING COUNTY, WASHINGTON**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2002

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b>ASSETS</b>				
Cash and cash equivalents	\$ 115,598,480	\$ 38,354,101	\$ 208,018,883	\$ 361,971,464
Taxes receivable - delinquent	3,931,572	1,920,201	234,718	6,086,491
Accounts receivable, net	19,408,630	-	585,836	19,994,466
Notes/contracts receivable	9,073,260	-	-	9,073,260
Other receivables, net	96,514	530,679	98,383	725,576
Due from other funds	8,306,043	-	28,789,137	37,095,180
Interfund short-term loans receivable	-	123,184	-	123,184
Due from other governments, net	31,886,165	6,209,181	11,654,978	49,750,324
Prepayments	-	-	96,388	96,388
Total assets	<u>\$ 188,300,664</u>	<u>\$ 47,137,346</u>	<u>\$ 249,478,323</u>	<u>\$ 484,916,333</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 13,078,915	\$ -	\$ 7,796,682	\$ 20,875,597
Due to other funds	21,597,836	-	13,140,318	34,738,154
Interfund short-term loans payable	4,318,723	-	5,160,032	9,478,755
Due to other governments	3,076,669	-	29,166	3,105,835
Wages payable	5,406,776	-	32,019	5,438,795
Taxes payable	9,250	-	18,779	28,029
Deferred revenues	45,238,210	2,425,627	781,994	48,445,831
Obligations - reverse repurchase agreements	1,526,500	258,244	2,480,714	4,265,458
Notes/contracts payable	123,236	-	85,627,937	85,751,173
Custodial accounts	5,212,756	-	1,661,792	6,874,548
Other liabilities	-	56,178	-	56,178
Advances from other funds	300,000	-	778,340	1,078,340
Total liabilities	<u>99,888,871</u>	<u>2,740,049</u>	<u>117,507,773</u>	<u>220,136,693</u>
<b>FUND BALANCES</b>				
Reserved	16,783,251	17,235,782	98,628,974	132,648,007
Designated	16,097,473	246,643	2,353,051	18,697,167
Unreserved, undesignated	55,531,069	26,914,872	30,988,525 <sup>(a)</sup>	113,434,466
Total fund balances	<u>88,411,793</u>	<u>44,397,297</u>	<u>131,970,550</u>	<u>264,779,640</u>
Total liabilities and fund balances	<u>\$ 188,300,664</u>	<u>\$ 47,137,346</u>	<u>\$ 249,478,323</u>	<u>\$ 484,916,333</u>

(a) See Note 6, "Capital Assets" - Construction Commitments.

**KING COUNTY, WASHINGTON**

NONMAJOR SPECIAL REVENUE FUNDS  
SUBCOMBINING BALANCE SHEET  
DECEMBER 31, 2002  
(PAGE 1 OF 6)

	TOTAL	ALCOHOLISM & SUBSTANCE ABUSE SERVICES	ARTS & CULTURAL DEVELOPMENT	ARTS & CULTURAL EDUCATION PROGRAM	AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM
<b>ASSETS</b>					
Cash and cash equivalents	\$ 115,598,480	\$ 1,990,122	\$ 9,373,261	\$ 126	\$ 20,414,079
Taxes receivable - delinquent	3,931,572	-	-	-	349,186
Abatements receivable	283,418	-	-	-	-
Estimated uncollectible abatements receivable	(212,563)	-	-	-	-
Accounts receivable	23,457,477	-	-	-	-
Estimated uncollectible accounts receivable	(4,048,847)	-	-	-	-
Assessments receivable	25,659	-	-	-	-
Notes/contracts receivable	9,073,260	-	-	-	-
Due from other funds	8,306,043	247	-	-	-
Due from other governments	31,886,165	2,156,948	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 188,300,664</b>	<b>\$ 4,147,317</b>	<b>\$ 9,373,261</b>	<b>\$ 126</b>	<b>\$ 20,763,265</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ 13,043,376	\$ 583,038	\$ 61,105	\$ -	\$ 597,362
Retainage payable	35,539	-	-	-	-
Due to other funds	21,597,836	70,781	-	-	1,424,536
Interfund short-term loans payable	4,318,723	-	-	-	-
Due to other governments	3,076,669	1,972,798	-	-	-
Wages payable	5,406,776	66,273	110,412	-	197,720
Taxes payable	9,250	-	-	-	-
Deferred revenues	45,238,210	3,081	-	-	349,186
Obligations under reverse repurchase agreement	1,526,500	-	-	-	335,932
Notes/contracts payable	123,236	-	-	-	-
Custodial accounts	5,212,756	186,660	-	-	-
Advances from other funds	300,000	-	-	-	-
<b>Total liabilities</b>	<b>99,888,871</b>	<b>2,882,631</b>	<b>171,517</b>	<b>-0-</b>	<b>2,904,736</b>
<b>Fund balances</b>					
Reserved for encumbrances	12,830,105	-	-	-	3,014,588
Reserved for arts & cultural development endowment	3,953,146	-	3,953,146	-	-
Unreserved					
Designated for equipment replacement	4,997,712	-	-	-	-
Designated for capital projects	314,331	-	-	-	-
Designated for FEMA match	119,607	-	-	-	-
Designated for insurance/inpatient	2,768,452	-	-	-	-
Designated for reappropriation	6,450,900	-	3,010,954	-	4,080,610
Designated for net unrealized gains	1,446,471	-	-	-	320,841
Undesignated (deficit)	55,531,069	1,264,686	2,237,644	126	10,442,490
<b>Total fund balances (deficit)</b>	<b>88,411,793</b>	<b>1,264,686</b>	<b>9,201,744</b>	<b>126</b>	<b>17,858,529</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 188,300,664</b>	<b>\$ 4,147,317</b>	<b>\$ 9,373,261</b>	<b>\$ 126</b>	<b>\$ 20,763,265</b>

**KING COUNTY, WASHINGTON**

NONMAJOR SPECIAL REVENUE FUNDS  
SUBCOMBINING BALANCE SHEET  
DECEMBER 31, 2002  
(PAGE 2 OF 6)

BRIDGE REPLACEMENT	CLARK CONTRACT ADMINISTRATION	COMMUNITY DEVELOPMENT BLOCK GRANT	COUNTY ROAD	CRIMINAL JUSTICE	DEVELOPMENT AND ENVIRONMENTAL SERVICES	DEVELOPMENTAL DISABILITIES
\$ -	\$ 341,299	\$ 225	\$ 10,832,079	\$ 502,276	\$ 17,477,076	\$ 4,477,949
-	-	-	2,236,371	-	-	68,999
-	-	-	-	-	283,418	-
-	-	-	-	-	(212,563)	-
-	(44,537)	15,178,133	546,838	-	4,932,245	-
-	-	-	(257,870)	-	(3,785,709)	-
-	-	-	-	-	-	-
-	-	9,000,000	73,260	-	-	-
-	-	14,283	2,143,615	239,102	19,495	319,354
-	-	6,224,368	3,921,894	3,114,442	-	3,548,766
<u>\$ -0-</u>	<u>\$ 296,762</u>	<u>\$ 30,417,009</u>	<u>\$ 19,496,187</u>	<u>\$ 3,855,820</u>	<u>\$ 18,713,962</u>	<u>\$ 8,415,068</u>
\$ -	\$ (728,676)	\$ 1,905,247	\$ 958,132	\$ 119,606	\$ 52,737	\$ 1,293,953
-	-	-	35,266	-	273	-
-	49,799	150,037	15,327,745	65,685	220,896	330,319
-	-	2,642,938	-	-	-	-
-	-	-	-	(33,893)	-	824,164
-	1,995	83,079	1,687,527	366,512	706,161	70,754
-	-	-	5,554	1,237	90	-
-	-	25,212,308	2,465,853	-	10,249,798	68,999
-	11,994	-	255,028	-	284,659	-
-	-	-	-	-	-	-
-	-	40,094	35,855	-	4,921,720	-
-	-	-	-	-	-	-
<u>-0-</u>	<u>(664,888)</u>	<u>30,033,703</u>	<u>20,770,960</u>	<u>519,147</u>	<u>16,436,334</u>	<u>2,588,189</u>
-	-	-	2,395,718	171,694	212,953	4,034
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	314,331	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	22,500	-	(3,010,955)
-	-	-	243,571	-	271,872	-
-	961,650	383,306	(3,914,062)	2,828,148	1,792,803	8,833,800
<u>-0-</u>	<u>961,650</u>	<u>383,306</u>	<u>(1,274,773)</u>	<u>3,336,673</u>	<u>2,277,628</u>	<u>5,826,879</u>
<u>\$ -0-</u>	<u>\$ 296,762</u>	<u>\$ 30,417,009</u>	<u>\$ 19,496,187</u>	<u>\$ 3,855,820</u>	<u>\$ 18,713,962</u>	<u>\$ 8,415,068</u>

**KING COUNTY, WASHINGTON**

NONMAJOR SPECIAL REVENUE FUNDS  
SUBCOMBINING BALANCE SHEET  
DECEMBER 31, 2002  
(PAGE 3 OF 6)

	EMERGENCY MEDICAL SERVICES	ENHANCED 911 EMERGENCY TELEPHONE SYSTEM	FLOOD CONTROL GREEN RIVER	FLOOD CONTROL KIMBALL CREEK	FLOOD CONTROL SW LAKE SAMMAMISH
<b>ASSETS</b>					
Cash and cash equivalents	\$ 7,545,851	\$ 13,677,899	\$ 802,598	\$ 25,426	\$ 146,857
Taxes receivable - delinquent	1,043,908	-	26,468	-	-
Abatements receivable	-	-	-	-	-
Estimated uncollectible abatements receivable	-	-	-	-	-
Accounts receivable	3,059	1,158,090	-	-	-
Estimated uncollectible accounts receivable	-	-	-	-	-
Assessments receivable	-	-	-	-	-
Notes/contracts receivable	-	-	-	-	-
Due from other funds	1,458	-	-	-	-
Due from other governments	6,250	16,357	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 8,600,526</b>	<b>\$ 14,852,346</b>	<b>\$ 829,066</b>	<b>\$ 25,426</b>	<b>\$ 146,857</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ 803,069	\$ 1,776,331	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	1,821	-	8,765	-	-
Interfund short-term loans payable	-	-	-	-	-
Due to other governments	-	-	-	-	-
Wages payable	347,321	21,600	-	-	-
Taxes payable	875	-	-	-	-
Deferred revenues	1,043,908	-	26,468	-	-
Obligations under reverse repurchase agreement	-	224,837	-	-	-
Notes/contracts payable	-	-	-	-	-
Custodial accounts	70	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total liabilities</b>	<b>2,197,064</b>	<b>2,022,768</b>	<b>35,233</b>	<b>-0-</b>	<b>-0-</b>
<b>Fund balances</b>					
Reserved for encumbrances	317,111	763,068	-	-	-
Reserved for arts & cultural development endowment	-	-	-	-	-
Unreserved					
Designated for equipment replacement	-	4,570,389	427,323	-	-
Designated for capital projects	-	-	-	-	-
Designated for FEMA match	-	-	119,607	-	-
Designated for insurance/inpatient	-	-	-	-	-
Designated for reappropriation	177,149	1,749,872	-	-	-
Designated for net unrealized gains	-	214,737	-	-	-
Undesignated (deficit)	5,909,202	5,531,512	246,903	25,426	146,857
<b>Total fund balances (deficit)</b>	<b>6,403,462</b>	<b>12,829,578</b>	<b>793,833</b>	<b>25,426</b>	<b>146,857</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 8,600,526</b>	<b>\$ 14,852,346</b>	<b>\$ 829,066</b>	<b>\$ 25,426</b>	<b>\$ 146,857</b>

**KING COUNTY, WASHINGTON**

NONMAJOR SPECIAL REVENUE FUNDS  
SUBCOMBINING BALANCE SHEET  
DECEMBER 31, 2002  
(PAGE 4 OF 6)

FLOOD CONTROL WEST LAKE SAMMAMISH	INTERCOUNTY RIVER IMPROVEMENT	LAKE MANAGEMENT DISTRICT	LOCAL HAZARDOUS WASTE	LOGAN/KNOX SETTLEMENT	MENTAL HEALTH	MISCELLANEOUS GRANTS
\$ 300,599	\$ 56,897	\$ -	\$ 7,030,145	\$ 1,959,850	\$ 11,870,892	\$ 350,488
-	1,615	-	-	-	68,998	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	723,500	(345,066)	112,350	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	792,905	108	1,146,720	137,521
-	-	-	778,385	-	1,488,722	4,891,849
<u>\$ 300,599</u>	<u>\$ 58,512</u>	<u>\$ -0-</u>	<u>\$ 9,324,935</u>	<u>\$ 1,614,892</u>	<u>\$ 14,687,682</u>	<u>\$ 5,379,858</u>
\$ -	\$ -	\$ -	\$ 713,884	\$ 9	\$ 2,274,742	\$ 699,697
-	-	-	-	-	-	-
-	12,192	-	522,997	153,000	1,119,926	1,133,808
-	-	-	-	-	-	-
-	-	-	-	-	313,600	-
-	-	-	-	2,101	226,115	185,159
-	-	-	-	-	-	-
-	1,616	-	-	-	68,998	2,504,534
-	-	-	138,104	-	275,946	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	300,000
<u>-0-</u>	<u>13,808</u>	<u>-0-</u>	<u>1,374,985</u>	<u>155,110</u>	<u>4,279,327</u>	<u>4,823,198</u>
-	-	-	51,891	-	30,526	2,035,117
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	2,768,452	-
-	-	-	-	-	-	-
-	-	-	131,900	-	263,550	-
300,599	44,704	-	7,766,159	1,459,782	7,345,827	(1,478,457)
<u>300,599</u>	<u>44,704</u>	<u>-0-</u>	<u>7,949,950</u>	<u>1,459,782</u>	<u>10,408,355</u>	<u>556,660</u>
<u>\$ 300,599</u>	<u>\$ 58,512</u>	<u>\$ -0-</u>	<u>\$ 9,324,935</u>	<u>\$ 1,614,892</u>	<u>\$ 14,687,682</u>	<u>\$ 5,379,858</u>

**KING COUNTY, WASHINGTON**

NONMAJOR SPECIAL REVENUE FUNDS  
SUBCOMBINING BALANCE SHEET  
DECEMBER 31, 2002  
(PAGE 5 OF 6)

	NOXIOUS WEED CONTROL	RECORDER'S O & M	RIVER IMPROVEMENT	ROAD IMPROVEMENT DISTRICTS MAINTENANCE
<b>ASSETS</b>				
Cash and cash equivalents	\$ 408,730	\$ 1,460,169	\$ 667,656	\$ 2
Taxes receivable - delinquent	-	-	73,916	-
Abatements receivable	-	-	-	-
Estimated uncollectible abatements receivable	-	-	-	-
Accounts receivable	-	-	-	-
Estimated uncollectible accounts receivable	-	-	-	-
Assessments receivable	-	-	-	25,659
Notes/contracts receivable	-	-	-	-
Due from other funds	-	-	86,318	-
Due from other governments	-	-	97,452	-
<b>TOTAL ASSETS</b>	<b>\$ 408,730</b>	<b>\$ 1,460,169</b>	<b>\$ 925,342</b>	<b>\$ 25,661</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 6,234	\$ 34,884	\$ 31,540	\$ -
Retainage payable	-	-	-	-
Due to other funds	16,309	13,823	39,415	-
Interfund short-term loans payable	-	-	-	-
Due to other governments	-	-	-	-
Wages payable	16,131	10,560	38,345	-
Taxes payable	-	-	-	-
Deferred revenues	-	-	187,791	-
Obligations under reverse repurchase agreement	-	-	-	-
Notes/contracts payable	-	-	-	-
Custodial accounts	-	-	-	-
Advances from other funds	-	-	-	-
<b>Total liabilities</b>	<b>38,674</b>	<b>59,267</b>	<b>297,091</b>	<b>-0-</b>
<b>Fund balances</b>				
Reserved for encumbrances	2,500	133,642	168,059	-
Reserved for arts & cultural development endowment	-	-	-	-
Unreserved				
Designated for equipment replacement	-	-	-	-
Designated for capital projects	-	-	-	-
Designated for FEMA match	-	-	-	-
Designated insurance/inpatient	-	-	-	-
Designated for reappropriation	-	-	-	-
Designated for net unrealized gains	-	-	-	-
Undesignated (deficit)	367,556	1,267,260	460,192	25,661
<b>Total fund balances (deficit)</b>	<b>370,056</b>	<b>1,400,902</b>	<b>628,251</b>	<b>25,661</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 408,730</b>	<b>\$ 1,460,169</b>	<b>\$ 925,342</b>	<b>\$ 25,661</b>



**KING COUNTY, WASHINGTON**

NONMAJOR SPECIAL REVENUE FUNDS  
SUBCOMBINING BALANCE SHEET  
DECEMBER 31, 2002  
(PAGE 6 OF 6)

SURFACE WATER MANAGEMENT	TREASURER'S O & M	VETERANS' RELIEF	YOUTH EMPLOYMENT PROGRAMS	YOUTH SPORTS FACILITIES GRANT
\$ 2,379,904	\$ 84,018	\$ 917,754	\$ -	\$ 504,253
-	-	62,111	-	-
-	-	-	-	-
-	-	-	-	-
1,192,865	-	-	-	-
(5,268)	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3,193,248	-	-	66,669	145,000
1,951,111	-	-	3,619,287	70,334
<u>\$ 8,711,860</u>	<u>\$ 84,018</u>	<u>\$ 979,865</u>	<u>\$ 3,685,956</u>	<u>\$ 719,587</u>
\$ 992,398	\$ 1,240	\$ 128,611	\$ 716,059	\$ 22,174
-	-	-	-	-
861,382	-	7,287	67,313	-
-	-	-	1,675,785	-
-	-	-	-	-
996,922	-	16,411	253,472	2,206
771	-	-	723	-
2,993,559	-	62,111	-	-
-	-	-	-	-
-	-	-	123,236	-
28,357	-	-	-	-
-	-	-	-	-
<u>5,873,389</u>	<u>1,240</u>	<u>214,420</u>	<u>2,836,588</u>	<u>24,380</u>
2,600,008	-	21,403	337,151	570,642
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
380,770	-	-	-	40,000
-	-	-	-	-
(142,307)	82,778	744,042	512,217	84,565
<u>2,838,471</u>	<u>82,778</u>	<u>765,445</u>	<u>849,368</u>	<u>695,207</u>
<u>\$ 8,711,860</u>	<u>\$ 84,018</u>	<u>\$ 979,865</u>	<u>\$ 3,685,956</u>	<u>\$ 719,587</u>

KING COUNTY, WASHINGTON  
NONMAJOR DEBT SERVICE FUNDS  
SUBCOMBINING BALANCE SHEET  
DECEMBER 31, 2002

		ROAD IMPROVEMENT			
		LIMITED	DISTRICTS	ROAD	STADIUM
		G.O. BOND	S. A. DEBT	IMPROVEMENT	G.O. BOND
		REDEMPTION	REDEMPTION	GUARANTY	REDEMPTION
	TOTAL				UNLIMITED
					G.O. BOND
					REDEMPTION
ASSETS					
Cash and cash equivalents	\$ 38,354,101	\$ 24,133,311	\$ 1,680,494	\$ 1,648,525	\$ 2,537,468
Taxes receivable - delinquent	1,920,201	668,240	-	-	1,251,961
Assessments receivable - current	144,438	-	144,438	-	-
Assessments receivable - delinquent	1,655	-	1,655	-	-
Assessments receivable - deferred	379,281	-	379,281	-	-
Accrued interest/penalty receivable - delinquent assessments	5,305	-	5,305	-	-
Interfund short-term loans receivable	123,184	-	-	123,184	-
Due from other governments	6,209,181	5,424,288	-	-	784,893
TOTAL ASSETS	<u>\$ 47,137,346</u>	<u>\$ 30,225,839</u>	<u>\$ 2,211,173</u>	<u>\$ 1,771,709</u>	<u>\$ 3,322,361</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accrued interest - bonds sold	\$ 56,178	\$ 56,178	\$ -	\$ -	\$ -
Deferred revenues	2,425,627	794,386	379,280	-	1,251,961
Obligations under reverse repurchase agreements	258,244	258,244	-	-	-
Total liabilities	<u>2,740,049</u>	<u>1,108,808</u>	<u>379,280</u>	<u>-0-</u>	<u>1,251,961</u>
Fund balances					
Reserved - PFD Stadium bond debt service	10,181,598	10,181,598	-	-	-
Reserved - PFD Stadium bond debt service - escrow	7,054,184	7,054,184	-	-	-
Designated for net unrealized gains	246,643	246,643	-	-	-
Undesignated	26,914,872	11,634,606	1,831,893	1,771,709	3,322,361
Total fund balances	<u>44,397,297</u>	<u>29,117,031</u>	<u>1,831,893</u>	<u>1,771,709</u>	<u>3,322,361</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 47,137,346</u>	<u>\$ 30,225,839</u>	<u>\$ 2,211,173</u>	<u>\$ 1,771,709</u>	<u>\$ 3,322,361</u>

KING COUNTY, WASHINGTON  
NONMAJOR CAPITAL PROJECTS FUNDS  
SUBCOMBINING BALANCE SHEET  
DECEMBER 31, 2002  
(PAGE 1 OF 5)

	TOTAL	ARTS & HISTORIC PRESERVATION CAPITAL	ARTS CONSTRUCTION	BUILDING CONSTRUCTION & IMPROVEMENT	BUILDING REPAIR & REPLACEMENT	CABLE COMMUNICATIONS & INSTITUTIONAL NETWORK	CAPITAL ACQUISITION & COUNTY FACILITIES RENOVATION	CONSERVATION FUTURES LEVY
<b>ASSETS</b>								
Cash and cash equivalents	\$ 208,018,883	\$ 427,541	\$ 182,392	\$ 60,041,190	\$ 4,141,602	\$ 3,489,080	\$ 1,274,240	\$ 10,718,570
Taxes receivable - delinquent	234,718	-	-	-	-	-	-	215,541
Accounts receivable	624,145	487,088	-	-	1,670	-	-	-
Estimated uncollectible - accounts receivable	(38,309)	-	-	-	-	-	-	-
Assessments receivable	98,383	-	-	-	-	-	-	-
Due from other funds	28,789,137	271,343	-	-	3,515,388	235	60,463	-
Due from other governments	11,654,978	-	-	-	-	-	-	232,725
Prepayments	96,388	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 249,478,323</b>	<b>\$ 1,185,972</b>	<b>\$ 182,392</b>	<b>\$ 60,041,190</b>	<b>\$ 7,658,660</b>	<b>\$ 3,489,315</b>	<b>\$ 1,334,703</b>	<b>\$ 11,166,836</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities</b>								
Accounts payable	\$ 6,618,920	\$ -	\$ 95,000	\$ 51,469	\$ 873,593	\$ 8,700	\$ 713	\$ 1,211
Retainage payable	646,512	-	-	-	36,995	-	-	-
Due to other funds	13,140,318	271,343	-	2,830,310	767,732	38,159	185,587	507,839
Interfund short-term loans payable	5,160,032	-	-	-	-	-	-	-
Due to other governments	29,166	-	-	-	-	-	-	-
Wages payable	32,019	-	-	-	8,337	-	-	-
Taxes payable	18,779	-	-	-	-	-	-	-
Interest payable	531,250	-	-	531,250	-	-	-	-
Deferred revenues	781,994	-	-	-	188,746	-	-	215,541
Obligations under reverse repurchase agreements	2,480,714	-	-	966,691	-	58,127	-	178,961
Notes and contracts payable	85,627,937	-	-	85,627,937	-	-	-	-
Custodial accounts	1,661,792	-	-	-	-	-	-	-
Advances from other funds	778,340	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>117,507,773</b>	<b>271,343</b>	<b>95,000</b>	<b>90,007,657</b>	<b>1,875,403</b>	<b>104,986</b>	<b>186,300</b>	<b>903,552</b>
<b>Fund balances</b>								
Reserved for encumbrances	98,532,586	-	-	-	62,956,905	850,195	270,510	1,201
Reserved for prepayments	96,388	-	-	-	-	-	-	-
Designated for net unrealized gains	2,353,051	-	-	923,262	-	55,516	-	170,922
Undesignated (deficit)	30,988,525 <sup>(a)</sup>	914,629	87,392	(30,889,729)	(57,173,648)	2,478,618	877,893	10,091,161
<b>Total fund balances (deficit)</b>	<b>131,970,550</b>	<b>914,629</b>	<b>87,392</b>	<b>(29,966,467)</b>	<b>5,783,257</b>	<b>3,384,329</b>	<b>1,148,403</b>	<b>10,263,284</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 249,478,323</b>	<b>\$ 1,185,972</b>	<b>\$ 182,392</b>	<b>\$ 60,041,190</b>	<b>\$ 7,658,660</b>	<b>\$ 3,489,315</b>	<b>\$ 1,334,703</b>	<b>\$ 11,166,836</b>

(a) See Note 6, "Capital Assets" - Construction Commitments.

KING COUNTY, WASHINGTON  
NONMAJOR CAPITAL PROJECTS FUNDS  
SUBCOMBINING BALANCE SHEET  
DECEMBER 31, 2002  
(PAGE 2 OF 5)

	COUNTY ROAD CONSTRUCTION	EMERGENCY COMMUNICATIONS SYSTEM	FARMLAND & OPEN SPACE ACQUISITION	HEALTH CENTERS CONSTRUCTION	HEALTH DEPARTMENT CLINIC PROJECTS CONSTRUCTION	HOUSING OPPORTUNITY ACQUISITION	INFORMATION & TELECOMMUNICATION SERVICES CAPITAL	JAIL RENOVATION & CONSTRUCTION
ASSETS								
Cash and cash equivalents	\$ 32,270,362	\$ 798,421	\$ 1,381,280	\$ 48,169	\$ 61,901	\$ 14,618,306	\$ 111,753	\$ 107,875
Taxes receivable - delinquent	-	1,292	-	-	-	-	-	-
Accounts receivable	110,387	-	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	(38,309)	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-	-
Due from other funds	13,895,232	-	-	-	-	54,310	1,065,566	-
Due from other governments	6,593,600	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 52,831,272</u>	<u>\$ 799,713</u>	<u>\$ 1,381,280</u>	<u>\$ 48,169</u>	<u>\$ 61,901</u>	<u>\$ 14,672,616</u>	<u>\$ 1,177,319</u>	<u>\$ 107,875</u>
LIABILITIES AND FUND BALANCE								
Liabilities								
Accounts payable	\$ 3,745,802	\$ -	\$ -	\$ -	\$ -	\$ 173,204	\$ -	\$ -
Retainage payable	450,485	-	-	-	-	-	-	-
Due to other funds	2,084,239	-	204,973	-	-	10,183	-	-
Interfund short-term loans payable	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Wages payable	-	-	-	-	-	-	-	-
Taxes payable	18,742	-	37	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-	-
Deferred revenues	129,415	1,292	-	-	-	-	-	-
Obligations under reverse repurchase agreements	452,808	-	-	-	-	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-	-
Custodial accounts	1,218,937	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>8,100,428</u>	<u>1,292</u>	<u>205,010</u>	<u>-0-</u>	<u>-0-</u>	<u>183,387</u>	<u>-0-</u>	<u>-0-</u>
Fund balance								
Reserved for encumbrances	26,164,910	-	4,261	-	-	1,921,815	-	-
Reserved for prepayments	-	-	-	-	-	-	-	-
Designated for net unrealized gains	416,249	-	-	-	-	-	-	-
Undesignated (deficit)	18,149,685	798,421	1,172,009	48,169	61,901	12,567,414	1,177,319	107,875
Total fund balances (deficit)	<u>44,730,844</u>	<u>798,421</u>	<u>1,176,270</u>	<u>48,169</u>	<u>61,901</u>	<u>14,489,229</u>	<u>1,177,319</u>	<u>107,875</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 52,831,272</u>	<u>\$ 799,713</u>	<u>\$ 1,381,280</u>	<u>\$ 48,169</u>	<u>\$ 61,901</u>	<u>\$ 14,672,616</u>	<u>\$ 1,177,319</u>	<u>\$ 107,875</u>

KING COUNTY, WASHINGTON  
NONMAJOR CAPITAL PROJECTS FUNDS  
SUBCOMBINING BALANCE SHEET  
DECEMBER 31, 2002  
(PAGE 3 OF 5)

	LONG- TERM LEASES	MAJOR MAINTENANCE RESERVE	NEIGHBORHOOD PARKS & OPEN SPACE ACQUISITION & DEVELOPMENT	OFFICE OF INFORMATION RESOURCE CAPITAL	OPEN SPACE PROJECTS ACQUISITION & IMPROVEMENT	PARK FACILITIES REHABILITATION	PARKS CIP	PARKS, RECREATION & OPEN SPACE
ASSETS								
Cash and cash equivalents	\$ -	\$ 17,524,148	\$ 1,066,344	\$ 913,342	\$ 4,606,809	\$ 137,588	\$ 1,307,709	\$ -
Taxes receivable - delinquent	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-	-
Due from other funds	1,910,773	1,856,116	-	646,875	741,845	172,359	-	3,257,226
Due from other governments	-	-	-	-	1,312,196	323,979	-	3,117,243
Prepayments	96,388	-	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 2,007,161</u>	<u>\$ 19,380,264</u>	<u>\$ 1,066,344</u>	<u>\$ 1,560,217</u>	<u>\$ 6,660,850</u>	<u>\$ 633,926</u>	<u>\$ 1,307,709</u>	<u>\$ 6,374,469</u>
LIABILITIES AND FUND BALANCE								
Liabilities								
Accounts payable	\$ 74,016	\$ 400,822	\$ 13,456	\$ 3,477	\$ 27,656	\$ 171,074	\$ -	\$ 135,269
Retainage payable	-	28,925	-	-	-	19,115	-	12,498
Due to other funds	1,604,728	237,637	63,125	2,338	136,172	162,964	-	1,499,812
Interfund short-term loans payable	90,139	-	-	-	-	-	-	3,399,089
Due to other governments	-	-	-	-	-	-	-	-
Wages payable	-	-	-	9,733	-	-	-	-
Taxes payable	-	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-	-
Obligations under reverse repurchase agreements	-	196,183	-	-	83,285	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-	-
Custodial accounts	439,677	3,178	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	778,340
Total liabilities	<u>2,208,560</u>	<u>866,745</u>	<u>76,581</u>	<u>15,548</u>	<u>247,113</u>	<u>353,153</u>	<u>-0-</u>	<u>5,825,008</u>
Fund balance								
Reserved for encumbrances	711,996	-	43,133	-	72,849	367,810	75,485	1,780,590
Reserved for prepayments	96,388	-	-	-	-	-	-	-
Designated for net unrealized gains	-	187,370	-	-	79,543	-	-	-
Undesignated (deficit)	(1,009,783)	18,326,149	946,630	1,544,669	6,261,345	(87,037)	1,232,224	(1,231,129)
Total fund balance (deficit)	<u>(201,399)</u>	<u>18,513,519</u>	<u>989,763</u>	<u>1,544,669</u>	<u>6,413,737</u>	<u>280,773</u>	<u>1,307,709</u>	<u>549,461</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,007,161</u>	<u>\$ 19,380,264</u>	<u>\$ 1,066,344</u>	<u>\$ 1,560,217</u>	<u>\$ 6,660,850</u>	<u>\$ 633,926</u>	<u>\$ 1,307,709</u>	<u>\$ 6,374,469</u>

KING COUNTY, WASHINGTON  
NONMAJOR CAPITAL PROJECTS FUNDS  
SUBCOMBINING BALANCE SHEET  
DECEMBER 31, 2002  
(PAGE 4 OF 5)

	PUBLIC ART	REAL ESTATE EXCISE TAX CAPITAL	REGIONAL JUSTICE CENTER CONSTRUCTION	RENTON MAINTENANCE FACILITIES CONSTRUCTION	ROAD IMPROVEMENT DISTRICTS CONSTRUCTION	SURFACE & STORM WATER MANAGEMENT CONSTRUCTION	SURFACE WATER MANAGEMENT CONSTRUCTION
ASSETS							
Cash and cash equivalents	\$ 3,824,574	\$ 17,589,051	\$ 8,624,354	\$ 2,147,547	\$ 86,671	\$ 1,082,129	\$ 12,221,713
Taxes receivable - delinquent	-	-	17,885	-	-	-	-
Accounts receivable	-	-	-	-	-	-	25,000
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	98,383	-	-
Due from other funds	-	1,025,000	-	-	-	27,820	168,657
Due from other governments	-	-	-	-	-	-	75,235
Prepayments	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 3,824,574</b>	<b>\$ 18,614,051</b>	<b>\$ 8,642,239</b>	<b>\$ 2,147,547</b>	<b>\$ 185,054</b>	<b>\$ 1,109,949</b>	<b>\$ 12,490,605</b>
LIABILITIES AND FUND BALANCE							
Liabilities							
Accounts payable	\$ 136,256	\$ 142,443	\$ 10,404	\$ 287,012	\$ -	\$ 4,053	\$ 212,686
Retainage payable	-	-	-	39,837	-	-	10,098
Due to other funds	-	1,372,374	3,360	12,158	-	56,746	631,164
Interfund short-term loans payable	-	-	-	-	123,184	-	-
Due to other governments	-	24,453	-	-	-	4,713	-
Wages payable	-	-	-	-	-	-	-
Taxes payable	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-
Deferred revenues	-	-	17,885	-	84,979	-	144,136
Obligations under reverse repurchase agreements	-	254,546	139,786	-	-	-	150,327
Notes and contracts payable	-	-	-	-	-	-	-
Custodial accounts	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>136,256</b>	<b>1,793,816</b>	<b>171,435</b>	<b>339,007</b>	<b>208,163</b>	<b>65,512</b>	<b>1,148,411</b>
Fund balance							
Reserved for encumbrances	531,923	-	29,291	617,668	-	23,441	428,479
Reserved for prepayments	-	-	-	-	-	-	-
Designated for net unrealized gains	-	243,109	133,506	-	-	-	143,574
Undesignated (deficit)	3,156,395	16,577,126	8,308,007	1,190,872	(23,109)	1,020,996	10,770,141
<b>Total fund balance (deficit)</b>	<b>3,688,318</b>	<b>16,820,235</b>	<b>8,470,804</b>	<b>1,808,540</b>	<b>(23,109)</b>	<b>1,044,437</b>	<b>11,342,194</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 3,824,574</b>	<b>\$ 18,614,051</b>	<b>\$ 8,642,239</b>	<b>\$ 2,147,547</b>	<b>\$ 185,054</b>	<b>\$ 1,109,949</b>	<b>\$ 12,490,605</b>

KING COUNTY, WASHINGTON  
NONMAJOR CAPITAL PROJECTS FUNDS  
SUBCOMBINING BALANCE SHEET

DECEMBER 31, 2002

(PAGE 5 OF 5)

	TECHNOLOGY 1997 BONDS	TECHNOLOGY SYSTEMS CAPITAL	TRANSFER OF DEVELOPMENT CREDIT PROGRAM	WORKING FOREST	YOUTH DETENTION FACILITY 1990 SERIES B	YOUTH SERVICES DETENTION FACILITY CONSTRUCTION	YOUTH SERVICES FACILITIES CONSTRUCTION
<b>ASSETS</b>							
Cash and cash equivalents	\$ 3,197,291	\$ 3,053,236	\$ -	\$ 706,571	\$ 105,985	\$ 60,770	\$ 90,369
Taxes receivable - delinquent	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-
Due from other funds	57,901	-	57,771	4,257	-	-	-
Due from other governments	-	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 3,255,192</b>	<b>\$ 3,053,236</b>	<b>\$ 57,771</b>	<b>\$ 710,828</b>	<b>\$ 105,985</b>	<b>\$ 60,770</b>	<b>\$ 90,369</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>Liabilities</b>							
Accounts payable	\$ 47,746	\$ 2,858	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	48,559	-	-	-	-	-	-
Due to other funds	-	15,375	-	419,000	-	23,000	-
Interfund short-term loans payable	-	-	1,547,620	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Wages payable	-	13,949	-	-	-	-	-
Taxes payable	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-
Obligations under reverse repurchase agreements	-	-	-	-	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-
Custodial accounts	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>96,305</b>	<b>32,182</b>	<b>1,547,620</b>	<b>419,000</b>	<b>-0-</b>	<b>23,000</b>	<b>-0-</b>
<b>Fund balance</b>							
Reserved for encumbrances	1,601,479	78,645	-	-	-	-	-
Reserved for prepayments	-	-	-	-	-	-	-
Designated for net unrealized gains	-	-	-	-	-	-	-
Undesignated (deficit)	1,557,408	2,942,409	(1,489,849)	291,828	105,985	37,770	90,369
<b>Total fund balance (deficit)</b>	<b>3,158,887</b>	<b>3,021,054</b>	<b>(1,489,849)</b>	<b>291,828</b>	<b>105,985</b>	<b>37,770</b>	<b>90,369</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 3,255,192</b>	<b>\$ 3,053,236</b>	<b>\$ 57,771</b>	<b>\$ 710,828</b>	<b>\$ 105,985</b>	<b>\$ 60,770</b>	<b>\$ 90,369</b>

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**KING COUNTY, WASHINGTON**

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2002

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES				
Taxes	\$ 134,428,976	\$ 98,865,603	\$ 20,908,440	\$ 254,203,019
Licenses and permits	4,799,870	-	-	4,799,870
Intergovernmental revenues	192,407,075	3,977,368	22,536,550	218,920,993
Charges for services	67,989,838	3,282,234	9,073,477	80,345,549
Fines and forfeits	444,479	-	800	445,279
Interest earnings	4,258,183	948,038	6,653,633	11,859,854
Miscellaneous revenues	3,616,663	149,997	30,470,771	34,237,431
TOTAL REVENUES	<u>407,945,084</u>	<u>107,223,240</u>	<u>89,643,671</u>	<u>604,811,995</u>
EXPENDITURES				
Current				
General government	2,845,017	-	23,628,222	26,473,239
Law, safety & justice	81,885,007	-	586,287	82,471,294
Physical environment	35,227,074	-	12,761,566	47,988,640
Transportation	54,230,994	-	7,303,820	61,534,814
Economic environment	60,039,774	-	1,501,045	61,540,819
Mental & physical health	135,362,189	-	6,386,491	141,748,680
Culture & recreation	5,588,026	-	-	5,588,026
Debt service				
Redemption of long-term debt	120,825	57,157,504	521,610	57,799,939
Interest and other debt service costs	54,003	47,770,332	5,920,482	53,744,817
Payment to escrow agent	-	7,998,051	-	7,998,051
Capital outlay				
Capital projects	2,281,888	-	100,357,215	102,639,103
Capitalized expenditures	3,848,526	-	-	3,848,526
TOTAL EXPENDITURES	<u>381,483,323</u>	<u>112,925,887</u>	<u>158,966,738</u>	<u>653,375,948</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>26,461,761</u>	<u>(5,702,647)</u>	<u>(69,323,067)</u>	<u>(48,563,953)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	13,337,153	11,429,369	74,453,957	99,220,479
Transfers out	(38,620,903)	(1,464,455)	(38,632,123)	(78,717,481)
General obligation bonds issued	-	-	40,282,296	40,282,296
Refunding bonds issued	-	133,510,113	-	133,510,113
Sale of capital assets	368,065	40,177	1,233,615	1,641,857
Payment to refunded bond escrow agent	-	(132,797,821)	-	(132,797,821)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(24,915,685)</u>	<u>10,717,383</u>	<u>77,337,745</u>	<u>63,139,443</u>
Excess of revenues and other sources over expenditures and other uses	1,546,076	5,014,736	8,014,678	14,575,490
Fund balances - January 1, 2002 (Restated)	86,865,717	39,382,561	123,955,872 <sup>(a)</sup>	250,204,150
Fund balances - December 31, 2002	<u>\$ 88,411,793</u>	<u>\$ 44,397,297</u>	<u>\$ 131,970,550</u>	<u>\$ 264,779,640</u>

(a) See Note 14, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatement of Beginning Balances.

**KING COUNTY, WASHINGTON**

NONMAJOR SPECIAL REVENUE FUNDS  
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 1 OF 6)

	TOTAL	ALCOHOLISM & SUBSTANCE ABUSE SERVICES	ARTS & CULTURAL DEVELOPMENT	ARTS & CULTURAL EDUCATION PROGRAM	AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM
REVENUES					
Taxes	\$ 134,428,976	\$ -	\$ 5,171,223	\$ -	\$ 11,210,649
Licenses and permits	4,799,870	-	-	-	-
Intergovernmental revenues	192,407,075	15,083,576	-	-	-
Charges for services	67,989,838	1,529,611	-	-	2,540
Fines and forfeits	444,479	-	-	-	-
Interest earnings	4,258,183	-	135,959	-	665,526
Miscellaneous revenues	3,616,663	25,222	-	-	185
<b>TOTAL REVENUES</b>	<b>407,945,084</b>	<b>16,638,409</b>	<b>5,307,182</b>	<b>-0-</b>	<b>11,878,900</b>
EXPENDITURES					
Current					
General government services	2,845,017	-	-	-	-
Law, safety and justice	81,885,007	-	-	-	10,254,069
Physical environment	35,227,074	-	-	-	-
Transportation	54,230,994	-	-	-	-
Economic environment	60,039,774	-	-	-	-
Mental and physical health	135,362,189	19,159,880	-	-	-
Culture and recreation	5,588,026	-	5,015,361	-	-
<b>Total current</b>	<b>375,178,081</b>	<b>19,159,880</b>	<b>5,015,361</b>	<b>-0-</b>	<b>10,254,069</b>
Debt service					
Redemption of long-term debt	120,825	-	-	-	-
Interest and other debt service costs	54,003	-	-	-	-
<b>Total debt service</b>	<b>174,828</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>
Capital outlay					
Capital projects	2,281,888	-	-	-	-
Capitalized expenditures	3,848,526	1,087	1,241	-	38,559
<b>Total capital outlay</b>	<b>6,130,414</b>	<b>1,087</b>	<b>1,241</b>	<b>-0-</b>	<b>38,559</b>
<b>TOTAL EXPENDITURES</b>	<b>381,483,323</b>	<b>19,160,967</b>	<b>5,016,602</b>	<b>-0-</b>	<b>10,292,628</b>
Excess (deficiency) of revenues over (under) expenditures	26,461,761	(2,522,558)	290,580	-0-	1,586,272
OTHER FINANCING SOURCES (USES)					
Transfers in	13,337,153	1,851,711	-	-	-
Transfers out	(38,620,903)	(200,000)	(343,240)	-	(4,104)
Sale of capital assets	368,065	-	-	-	7,348
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(24,915,685)</b>	<b>1,651,711</b>	<b>(343,240)</b>	<b>-0-</b>	<b>3,244</b>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	1,546,076	(870,847)	(52,660)	-	1,589,516
Fund balances (deficit) - January 1, 2002	86,865,717	2,135,533	9,254,404	126	16,269,013
Fund balances (deficit) - December 31, 2002	\$ 88,411,793	\$ 1,264,686	\$ 9,201,744	\$ 126	\$ 17,858,529

**KING COUNTY, WASHINGTON**

NONMAJOR SPECIAL REVENUE FUNDS  
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 2 OF 6)

BRIDGE REPLACEMENT	CLARK CONTRACT ADMINISTRATION	COMMUNITY DEVELOPMENT BLOCK GRANT	COUNTY ROAD	CRIMINAL JUSTICE	DEVELOPMENT AND ENVIRONMENTAL SERVICES	DEVELOPMENTAL DISABILITIES
\$ -	\$ -	\$ -	\$ 54,775,897	\$ 10,485,286	\$ -	\$ 2,216,756
-	-	-	-	-	4,799,685	-
-	-	15,926,118	25,625,058	5,037,055	135,579	14,693,834
-	514,673	9,045	3,876,548	-	16,442,699	683,933
-	-	-	227	377,144	67,108	-
139	(72,147)	320,684	254,602	306,138	582,427	-
-	-	1,922,146	121,570	272	461,478	872
<u>139</u>	<u>442,526</u>	<u>18,177,993</u>	<u>84,653,902</u>	<u>16,205,895</u>	<u>22,488,976</u>	<u>17,595,395</u>
-	306,679	-	-	-	-	-
-	-	-	-	17,417,092	1,428,500	-
-	-	-	-	-	-	-
-	-	-	54,121,548	-	-	-
-	-	17,790,609	-	-	24,490,832	1,146,728
-	-	-	-	-	-	17,318,302
-	-	-	-	-	-	-
<u>-0-</u>	<u>306,679</u>	<u>17,790,609</u>	<u>54,121,548</u>	<u>17,417,092</u>	<u>25,919,332</u>	<u>18,465,030</u>
-	-	-	37,020	-	-	-
-	-	1,693	2,129	28,262	-	-
<u>-0-</u>	<u>-0-</u>	<u>1,693</u>	<u>39,149</u>	<u>28,262</u>	<u>-0-</u>	<u>-0-</u>
-	-	-	2,281,888	-	-	-
-	-	2,385	624,713	66,685	70,373	55,529
<u>-0-</u>	<u>-0-</u>	<u>2,385</u>	<u>2,906,601</u>	<u>66,685</u>	<u>70,373</u>	<u>55,529</u>
<u>-0-</u>	<u>306,679</u>	<u>17,794,687</u>	<u>57,067,298</u>	<u>17,512,039</u>	<u>25,989,705</u>	<u>18,520,559</u>
<u>139</u>	<u>135,847</u>	<u>383,306</u>	<u>27,586,604</u>	<u>(1,306,144)</u>	<u>(3,500,729)</u>	<u>(925,164)</u>
-	-	-	-	767,451	4,079,732	463,463
(4,298)	-	-	(24,591,433)	(683,926)	(32,075)	-
-	-	-	297,527	-	-	1,447
<u>(4,298)</u>	<u>-0-</u>	<u>-0-</u>	<u>(24,293,906)</u>	<u>83,525</u>	<u>4,047,657</u>	<u>464,910</u>
(4,159)	135,847	383,306	3,292,698	(1,222,619)	546,928	(460,254)
<u>4,159</u>	<u>825,803</u>	<u>-</u>	<u>(4,567,471)</u>	<u>4,559,292</u>	<u>1,730,700</u>	<u>6,287,133</u>
<u>\$ -0-</u>	<u>\$ 961,650</u>	<u>\$ 383,306</u>	<u>\$ (1,274,773)</u>	<u>\$ 3,336,673</u>	<u>\$ 2,277,628</u>	<u>\$ 5,826,879</u>

**KING COUNTY, WASHINGTON**

NONMAJOR SPECIAL REVENUE FUNDS  
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 3 OF 6)

	EMERGENCY MEDICAL SERVICES	ENHANCED 911 EMERGENCY TELEPHONE SYSTEM	FLOOD CONTROL GREEN RIVER	FLOOD CONTROL KIMBALL CREEK	FLOOD CONTROL SW LAKE SAMMAMISH
REVENUES					
Taxes	\$ 33,508,955	\$ 8,129,131	\$ 789,863	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	1,262	(27,821)	-	-	-
Charges for services	881	381,027	-	-	-
Fines and forfeits	-	-	-	-	-
Interest earnings	289,421	453,871	46,738	932	5,384
Miscellaneous revenues	70,697	296	-	-	-
TOTAL REVENUES	33,871,216	8,936,504	836,601	932	5,384
EXPENDITURES					
Current					
General government services	-	-	-	-	-
Law, safety and justice	31,712,241	7,645,467	-	-	-
Physical environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic environment	-	-	-	-	-
Mental and physical health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Total current	31,712,241	7,645,467	-0-	-0-	-0-
Debt service					
Redemption of long-term debt	-	-	-	-	-
Interest and other debt service costs	-	-	-	-	-
Total debt service	-0-	-0-	-0-	-0-	-0-
Capital outlay					
Capital projects	-	-	-	-	-
Capitalized expenditures	312,808	1,922,174	-	-	-
Total capital outlay	312,808	1,922,174	-0-	-0-	-0-
TOTAL EXPENDITURES	32,025,049	9,567,641	-0-	-0-	-0-
Excess (deficiency) of revenues over (under) expenditures	1,846,167	(631,137)	836,601	932	5,384
OTHER FINANCING SOURCES (USES)					
Transfers in	831,067	-	-	-	-
Transfers out	-	-	(1,173,986)	-	-
Sale of capital assets	57,398	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	888,465	-0-	(1,173,986)	-0-	-0-
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	2,734,632	(631,137)	(337,385)	932	5,384
Fund balances (deficit) - January 1, 2002	3,668,830	13,460,715	1,131,218	24,494	141,473
Fund balances (deficit) - December 31, 2002	\$ 6,403,462	\$ 12,829,578	\$ 793,833	\$ 25,426	\$ 146,857

**KING COUNTY, WASHINGTON**

NONMAJOR SPECIAL REVENUE FUNDS  
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 4 OF 6)

FLOOD CONTROL WEST LAKE SAMMAMISH	INTERCOUNTY RIVER IMPROVEMENT	LAKE MANAGEMENT DISTRICT	LOCAL HAZARDOUS WASTE	LOGAN/KNOX SETTLEMENT	MENTAL HEALTH	MISCELLANEOUS GRANTS
\$ -	\$ 50,487	\$ -	\$ -	\$ -	\$ 2,216,736	\$ -
-	-	-	-	-	-	-
-	-	-	4,139,862	-	82,188,943	15,617,594
-	-	-	5,793,479	-	453,960	69,138
-	-	-	-	-	-	-
11,020	1,144	36	227,334	75,602	713,970	26,766
-	1	-	563,970	-	19,797	(190,290)
<u>11,020</u>	<u>51,632</u>	<u>36</u>	<u>10,724,645</u>	<u>75,602</u>	<u>85,593,406</u>	<u>15,523,208</u>
-	-	-	-	551,561	-	981,583
-	-	-	-	-	-	13,427,638
-	24,585	551	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	423,501
-	-	-	12,174,984	-	85,852,095	856,928
-	-	-	-	-	-	-
<u>-0-</u>	<u>24,585</u>	<u>551</u>	<u>12,174,984</u>	<u>551,561</u>	<u>85,852,095</u>	<u>15,689,650</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
-	-	-	-	-	-	-
-	-	-	-	5,953	153,894	62,234
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>5,953</u>	<u>153,894</u>	<u>62,234</u>
<u>-0-</u>	<u>24,585</u>	<u>551</u>	<u>12,174,984</u>	<u>557,514</u>	<u>86,005,989</u>	<u>15,751,884</u>
<u>11,020</u>	<u>27,047</u>	<u>(515)</u>	<u>(1,450,339)</u>	<u>(481,912)</u>	<u>(412,583)</u>	<u>(228,676)</u>
-	-	-	-	-	690,099	-
-	-	-	-	-	(2,218,118)	-
-	34	-	-	-	1,447	-
<u>-0-</u>	<u>34</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(1,526,572)</u>	<u>-0-</u>
<u>11,020</u>	<u>27,081</u>	<u>(515)</u>	<u>(1,450,339)</u>	<u>(481,912)</u>	<u>(1,939,155)</u>	<u>(228,676)</u>
<u>289,579</u>	<u>17,623</u>	<u>515</u>	<u>9,400,289</u>	<u>1,941,694</u>	<u>12,347,510</u>	<u>785,336</u>
<u>\$ 300,599</u>	<u>\$ 44,704</u>	<u>\$ -0-</u>	<u>\$ 7,949,950</u>	<u>\$ 1,459,782</u>	<u>\$ 10,408,355</u>	<u>\$ 556,660</u>

**KING COUNTY, WASHINGTON**

NONMAJOR SPECIAL REVENUE FUNDS  
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 5 OF 6)

	NOXIOUS WEED CONTROL	RECORDER'S O & M	RIVER IMPROVEMENT
REVENUES			
Taxes	\$ 895,779	\$ -	\$ 2,358,648
Licenses and permits	-	-	-
Intergovernmental revenues	-	359,231	122,683
Charges for services	-	459,796	-
Fines and forfeits	-	-	-
Interest earnings	9,361	59,106	-
Miscellaneous revenues	30	-	2,581
TOTAL REVENUES	905,170	878,133	2,483,912
EXPENDITURES			
Current			
General government services	-	524,985	-
Law, safety and justice	-	-	-
Physical environment	762,935	-	2,140,670
Transportation	-	-	-
Economic environment	-	-	-
Mental and physical health	-	-	-
Culture and recreation	-	-	-
Total current	762,935	524,985	2,140,670
Debt service			
Redemption of long-term debt	-	-	12,997
Interest and other debt service costs	-	-	1,747
Total debt service	-0-	-0-	14,744
Capital outlay			
Capital projects	-	-	-
Capitalized expenditures	4,384	75,520	3,742
Total capital outlay	4,384	75,520	3,742
TOTAL EXPENDITURES	767,319	600,505	2,159,156
Excess (deficiency) of revenues over (under) expenditures	137,851	277,628	324,756
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	1,173,986
Transfers out	(26,029)	(367,500)	(1,162,814)
Sale of capital assets	-	-	1,561
TOTAL OTHER FINANCING SOURCES (USES)	(26,029)	(367,500)	12,733
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	111,822	(89,872)	337,489
Fund balances (deficit) - January 1, 2002	258,234	1,490,774	290,762
Fund balances (deficit) - December 31, 2002	\$ 370,056	\$ 1,400,902	\$ 628,251

**KING COUNTY, WASHINGTON**

NONMAJOR SPECIAL REVENUE FUNDS  
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 6 OF 6)

ROAD IMPROVEMENT DISTRICTS MAINTENANCE	SURFACE WATER MANAGEMENT	TREASURER'S O & M	VETERANS' RELIEF	YOUTH EMPLOYMENT PROGRAMS	YOUTH SPORTS FACILITIES GRANT
\$ 22,483	\$ -	\$ -	\$ 1,995,555	\$ -	\$ 601,528
-	-	-	185	-	-
-	1,107,599	-	-	12,396,502	-
-	37,314,515	310,993	-	147,000	-
-	-	-	-	-	-
4,185	124,065	-	-	-	15,920
-	131,564	-	2,936	483,336	-
<u>26,668</u>	<u>38,677,743</u>	<u>310,993</u>	<u>1,998,676</u>	<u>13,026,838</u>	<u>617,448</u>
-	154,377	325,832	-	-	-
-	-	-	-	-	-
-	32,298,333	-	-	-	-
110,268	(822)	-	-	-	-
-	-	-	1,937,243	14,250,861	-
-	-	-	-	-	-
-	-	-	-	-	572,665
<u>110,268</u>	<u>32,451,888</u>	<u>325,832</u>	<u>1,937,243</u>	<u>14,250,861</u>	<u>572,665</u>
-	70,808	-	-	-	-
-	20,059	113	-	-	-
<u>-0-</u>	<u>90,867</u>	<u>113</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
-	-	-	-	-	-
-	230,165	-	-	217,080	-
<u>-0-</u>	<u>230,165</u>	<u>-0-</u>	<u>-0-</u>	<u>217,080</u>	<u>-0-</u>
<u>110,268</u>	<u>32,772,920</u>	<u>325,945</u>	<u>1,937,243</u>	<u>14,467,941</u>	<u>572,665</u>
<u>(83,600)</u>	<u>5,904,823</u>	<u>(14,952)</u>	<u>61,433</u>	<u>(1,441,103)</u>	<u>44,783</u>
-	1,646,549	-	-	1,688,095	145,000
-	(7,813,380)	-	-	-	-
-	-	-	1,303	-	-
<u>-0-</u>	<u>(6,166,831)</u>	<u>-0-</u>	<u>1,303</u>	<u>1,688,095</u>	<u>145,000</u>
(83,600)	(262,008)	(14,952)	62,736	246,992	189,783
<u>109,261</u>	<u>3,100,479</u>	<u>97,730</u>	<u>702,709</u>	<u>602,376</u>	<u>505,424</u>
<u>\$ 25,661</u>	<u>\$ 2,838,471</u>	<u>\$ 82,778</u>	<u>\$ 765,445</u>	<u>\$ 849,368</u>	<u>\$ 695,207</u>

KING COUNTY, WASHINGTON  
NONMAJOR DEBT SERVICE FUNDS  
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2002

		ROAD IMPROVEMENT				
	TOTAL	LIMITED G.O. BOND REDEMPTION	DISTRICTS S.A. DEBT REDEMPTION	ROAD IMPROVEMENT GUARANTY	STADIUM G.O. BOND REDEMPTION	UNLIMITED G.O. BOND REDEMPTION
REVENUES						
Taxes	\$ 98,865,603	\$ 56,814,656	\$ -	\$ -	\$ 2,876,715	\$ 39,174,232
Intergovernmental revenues	3,977,368	3,977,368	-	-	-	-
Charges for services	3,282,234	3,282,234	-	-	-	-
Interest earnings	948,038	767,433	125,260	55,345	-	-
Miscellaneous revenues	149,997	371	144,457	4,493	-	676
TOTAL REVENUES	<u>107,223,240</u>	<u>64,842,062</u>	<u>269,717</u>	<u>59,838</u>	<u>2,876,715</u>	<u>39,174,908</u>
EXPENDITURES						
Debt service						
Redemption of long-term debt	57,157,504	32,627,504	30,000	-	1,290,000	23,210,000
Interest and other debt service costs	47,058,040	33,299,612	14,785	-	919,476	12,824,167
Refunding bond issuance costs	712,292	712,292	-	-	-	-
Payment to escrow agent	7,998,051	7,998,051	-	-	-	-
TOTAL EXPENDITURES	<u>112,925,887</u>	<u>74,637,459</u>	<u>44,785</u>	<u>-0-</u>	<u>2,209,476</u>	<u>36,034,167</u>
Excess (deficiency ) of revenues over (under) expenditures	<u>(5,702,647)</u>	<u>(9,795,397)</u>	<u>224,932</u>	<u>59,838</u>	<u>667,239</u>	<u>3,140,741</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	11,429,369	10,653,148	776,043	178	-	-
Transfers out	(1,464,455)	(688,234)	(771,263)	(4,958)	-	-
Refunding bonds issued	133,510,113	133,510,113	-	-	-	-
Sale of capital assets	40,177	13,020	-	-	-	27,157
Payment to refunded bond escrow agent	(132,797,821)	(132,797,821)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>10,717,383</u>	<u>10,690,226</u>	<u>4,780</u>	<u>(4,780)</u>	<u>-0-</u>	<u>27,157</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>5,014,736</u>	<u>894,829</u>	<u>229,712</u>	<u>55,058</u>	<u>667,239</u>	<u>3,167,898</u>
Fund balances - January 1, 2002	<u>39,382,561</u>	<u>28,222,202</u>	<u>1,602,181</u>	<u>1,716,651</u>	<u>2,655,122</u>	<u>5,186,405</u>
Fund balances - December 31, 2002	<u>\$ 44,397,297</u>	<u>\$ 29,117,031</u>	<u>\$ 1,831,893</u>	<u>\$ 1,771,709</u>	<u>\$ 3,322,361</u>	<u>\$ 8,354,303</u>



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**KING COUNTY, WASHINGTON**

NONMAJOR CAPITAL PROJECTS FUNDS  
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 1 OF 8)

	TOTAL	ARTERIAL HIGHWAY DEVELOPMENT	ARTS & HISTORIC PRESERVATION CAPITAL	ARTS CONSTRUCTION
<b>REVENUES</b>				
Taxes	\$ 20,908,440	\$ -	\$ -	\$ -
Intergovernmental revenues	22,536,550	-	-	-
Charges for services	9,073,477	-	-	-
Fines and forfeits	800	-	-	-
Interest earnings	6,653,633	14,085	53,198	50,955
Miscellaneous revenues				
Rent and maintenance reimbursement	23,126,603	-	-	-
Grant from private source	3,157,297	-	-	-
Other miscellaneous revenues	4,186,871	-	-	-
<b>TOTAL REVENUES</b>	<b>89,643,671</b>	<b>14,085</b>	<b>53,198</b>	<b>50,955</b>
<b>EXPENDITURES</b>				
Current				
General government services	23,628,222	-	-	-
Law, safety and justice	586,287	-	-	-
Physical environment	12,761,566	-	-	-
Transportation	186,155	-	-	-
Economic environment	1,501,045	-	-	-
Culture and recreation	6,386,491	-	25,940	1,135,000
Road and street construction	7,117,665	-	-	-
<b>Total current</b>	<b>52,167,431</b>	<b>-0-</b>	<b>25,940</b>	<b>1,135,000</b>
Debt service				
Redemption of long-term debt	521,610	-	-	-
Interest and other debt service costs	5,920,482	-	-	-
<b>Total debt service</b>	<b>6,442,092</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>
Capital outlay				
Capital projects				
General government services	20,047,959	-	-	-
Law, safety and justice	23,179	-	-	-
Physical environment	11,695,559	-	-	-
Economic environment	1,245,414	-	-	-
Culture and recreation	4,690,860	-	-	-
Road and street construction	62,654,244	-	-	-
<b>Total capital outlay</b>	<b>100,357,215</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>
<b>TOTAL EXPENDITURES</b>	<b>158,966,738</b>	<b>-0-</b>	<b>25,940</b>	<b>1,135,000</b>
Excess (deficiency) of revenues over (under) expenditures	(69,323,067)	14,085	27,258	(1,084,045)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	74,453,957	-	-	-
Transfers out	(38,632,123)	(399,446)	(959,577)	(115,418)
General government debt issued	40,282,296	-	-	-
Sale of capital assets	1,233,615	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>77,337,745</b>	<b>(399,446)</b>	<b>(959,577)</b>	<b>(115,418)</b>
Excess (deficiency) of revenues and other sources over (under) expenditures and other sources	8,014,678	(385,361)	(932,319)	(1,199,463)
Fund balances (Deficit) - January 1, 2002 (Restated)	123,955,872 <sup>(a)</sup>	385,361	1,846,948 <sup>(a)</sup>	1,286,855 <sup>(a)</sup>
Fund balances (Deficit) - December 31, 2002	\$ 131,970,550	\$ -0-	\$ 914,629	\$ 87,392

(a) See Note 14, "Restrictions, Reserves, Designations, and Changes in Equity," - Restatements of Beginning Balances.

**KING COUNTY, WASHINGTON**

NONMAJOR CAPITAL PROJECTS FUNDS  
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 2 OF 8)

BUILDING CONSTRUCTION & IMPROVEMENT	BUILDING REPAIR & REPLACEMENT	CABLE COMMUNICATIONS & INSTITUTIONAL NETWORK	CAPITAL ACQUISITION & COUNTY FACILITIES RENOVATION	CONSERVATION FUTURES LEVY	COUNTY ROAD CONSTRUCTION
\$ -	\$ -	\$ -	\$ -	\$ 7,321,654	\$ -
-	95,204	-	-	-	18,440,850
-	243,828	-	-	-	5,900,329
-	-	-	-	-	800
1,785,545	438,636	145,194	50,074	392,956	574,262
-	-	-	-	-	-
-	-	2,951,850	-	-	-
-	3,743,151	550	-	101	75,300
<u>1,785,545</u>	<u>4,520,819</u>	<u>3,097,594</u>	<u>50,074</u>	<u>7,714,711</u>	<u>24,991,541</u>
1,506,388	5,125,310	-	241,263	-	-
-	-	-	-	-	-
-	-	-	-	6,639,450	-
-	-	-	-	-	185,423
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	6,954,380
<u>1,506,388</u>	<u>5,125,310</u>	<u>-0-</u>	<u>241,263</u>	<u>6,639,450</u>	<u>7,139,803</u>
-	-	-	-	-	3,810
1,065,715	50,444	-	-	57,771	270,227
<u>1,065,715</u>	<u>50,444</u>	<u>-0-</u>	<u>-0-</u>	<u>57,771</u>	<u>274,037</u>
-	17,197,448	-	7,572	-	-
-	-	-	-	-	-
-	-	-	-	3,774,569	-
-	-	1,245,414	-	-	-
-	-	-	-	-	-
-	-	-	-	-	61,167,881
<u>-0-</u>	<u>17,197,448</u>	<u>1,245,414</u>	<u>7,572</u>	<u>3,774,569</u>	<u>61,167,881</u>
<u>2,572,103</u>	<u>22,373,202</u>	<u>1,245,414</u>	<u>248,835</u>	<u>10,471,790</u>	<u>68,581,721</u>
<u>(786,558)</u>	<u>(17,852,383)</u>	<u>1,852,180</u>	<u>(198,761)</u>	<u>(2,757,079)</u>	<u>(43,590,180)</u>
-	20,691,286	-	-	-	24,287,977
(19,624,718)	(326,461)	(730,138)	(106,482)	(475,000)	(330,152)
-	-	-	-	-	40,282,296
-	-	-	-	4,503	203,878
<u>(19,624,718)</u>	<u>20,364,825</u>	<u>(730,138)</u>	<u>(106,482)</u>	<u>(470,497)</u>	<u>64,443,999</u>
(20,411,276)	2,512,442	1,122,042	(305,243)	(3,227,576)	20,853,819
(9,555,191) <sup>(c)</sup>	3,270,815 <sup>(c)</sup>	2,262,287 <sup>(c)</sup>	1,453,646 <sup>(c)</sup>	13,490,860	23,877,025
<u>\$ (29,966,467)</u>	<u>\$ 5,783,257</u>	<u>\$ 3,384,329</u>	<u>\$ 1,148,403</u>	<u>\$ 10,263,284</u>	<u>\$ 44,730,844</u>

**KING COUNTY, WASHINGTON**

NONMAJOR CAPITAL PROJECTS FUNDS  
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 3 OF 8)

	EMERGENCY COMMUNICATIONS SYSTEM	FARMLAND & OPEN SPACE ACQUISITION	HEALTH CENTERS CONSTRUCTION	HEALTH DEPARTMENT CLINIC PROJECTS CONSTRUCTION
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest earnings	40,116	80,791	1,699	2,183
Miscellaneous revenues				
Rent and maintenance reimbursement	-	-	-	-
Grant from private source	-	-	-	-
Other miscellaneous revenues	-	9,870	-	-
TOTAL REVENUES	<u>40,116</u>	<u>90,661</u>	<u>1,699</u>	<u>2,183</u>
EXPENDITURES				
Current				
General government services	-	-	-	-
Law, safety and justice	499,921	-	-	-
Physical environment	-	93,725	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Road and street construction	-	-	-	-
Total current	<u>499,921</u>	<u>93,725</u>	<u>-0-</u>	<u>-0-</u>
Debt service				
Redemption of long-term debt	-	-	-	-
Interest and other debt service costs	-	751	-	-
Total debt service	<u>-0-</u>	<u>751</u>	<u>-0-</u>	<u>-0-</u>
Capital outlay				
Capital projects				
General government services	-	-	-	-
Law, safety and justice	-	-	-	-
Physical environment	-	1,096,767	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Road and street construction	-	-	-	-
Total capital outlay	<u>-0-</u>	<u>1,096,767</u>	<u>-0-</u>	<u>-0-</u>
TOTAL EXPENDITURES	<u>499,921</u>	<u>1,191,243</u>	<u>-0-</u>	<u>-0-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(459,805)</u>	<u>(1,100,582)</u>	<u>1,699</u>	<u>2,183</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	(202,644)	-	-
General government debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-0-</u>	<u>(202,644)</u>	<u>-0-</u>	<u>-0-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other sources	<u>(459,805)</u>	<u>(1,303,226)</u>	<u>1,699</u>	<u>2,183</u>
Fund balances (Deficit) - January 1, 2002 (Restated)	1,258,226	2,479,496 <sup>(a)</sup>	46,470	59,718
Fund balances (Deficit) - December 31, 2002	<u>\$ 798,421</u>	<u>\$ 1,176,270</u>	<u>\$ 48,169</u>	<u>\$ 61,901</u>

(a) See Note 14, "Restrictions, Reserves, Designations, and Changes in Equity," - Restatements of Beginning Balances.

**KING COUNTY, WASHINGTON**

NONMAJOR CAPITAL PROJECTS FUNDS  
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 4 OF 8)

HOUSING OPPORTUNITY ACQUISITION	INFORMATION & TELECOMMUNICATION SERVICES CAPITAL	JAIL RENOVATION & CONSTRUCTION	LONG- TERM LEASES	MAJOR MAINTENANCE RESERVE	NEIGHBORHOOD PARKS & OPEN SPACE ACQUISITION & DEVELOPMENT
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
1,677,487	50,000	-	-	-	10,101
-	-	-	-	-	-
374,338	15,467	3,804	2,861	533,004	44,933
-	-	-	19,441,362	3,685,241	-
3,012	-	-	-	-	-
27,705	-	-	43,984	154,233	-
<u>2,082,542</u>	<u>65,467</u>	<u>3,804</u>	<u>19,488,207</u>	<u>4,372,478</u>	<u>55,034</u>
-	3,141	-	13,963,186	2,563,970	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,501,045	-	-	-	-	-
-	-	-	-	-	223,353
-	-	-	-	-	-
<u>1,501,045</u>	<u>3,141</u>	<u>-0-</u>	<u>13,963,186</u>	<u>2,563,970</u>	<u>223,353</u>
-	-	-	500,000	-	-
-	-	-	4,327,233	-	-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>4,827,233</u>	<u>-0-</u>	<u>-0-</u>
-	496,573	-	-	1,939,211	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-0-</u>	<u>496,573</u>	<u>-0-</u>	<u>-0-</u>	<u>1,939,211</u>	<u>-0-</u>
<u>1,501,045</u>	<u>499,714</u>	<u>-0-</u>	<u>18,790,419</u>	<u>4,503,181</u>	<u>223,353</u>
581,497	(434,247)	3,804	697,788	(130,703)	(168,319)
5,132,210	849,682	-	-	6,235,412	-
-	-	-	(114,291)	(1,281,472)	(249,051)
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,132,210</u>	<u>849,682</u>	<u>-0-</u>	<u>(114,291)</u>	<u>4,953,940</u>	<u>(249,051)</u>
5,713,707	415,435	3,804	583,497	4,823,237	(417,370)
8,775,522	761,884	104,071	(784,896)	13,690,282 <sup>(a)</sup>	1,407,133
<u>\$ 14,489,229</u>	<u>\$ 1,177,319</u>	<u>\$ 107,875</u>	<u>\$ (201,399)</u>	<u>\$ 18,513,519</u>	<u>\$ 989,763</u>

**KING COUNTY, WASHINGTON**

NONMAJOR CAPITAL PROJECTS FUNDS  
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 5 OF 8)

	OFFICE OF INFORMATION RESOURCE CAPITAL	OPEN SPACE PROJECTS ACQUISITION & IMPROVEMENT	PARK FACILITIES REHABILITATION	PARKS CIP
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	240,000	1,709,411	39,282	-
Charges for services	571,052	-	-	-
Fines and forfeits	-	-	-	-
Interest earnings	15,075	212,762	4,393	47,091
Miscellaneous revenues				
Rent and maintenance reimbursement	-	-	-	-
Grant from private source	-	177,435	-	-
Other miscellaneous revenues	-	2,454	-	-
TOTAL REVENUES	<u>826,127</u>	<u>2,102,062</u>	<u>43,675</u>	<u>47,091</u>
EXPENDITURES				
Current				
General government services	48,737	-	-	-
Law, safety and justice	-	-	-	-
Physical environment	-	558,667	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	2,089,779	34,428
Road and street construction	-	-	-	-
Total current	<u>48,737</u>	<u>558,667</u>	<u>2,089,779</u>	<u>34,428</u>
Debt service				
Redemption of long-term debt	-	-	-	-
Interest and other debt service costs	-	-	5,092	-
Total debt service	<u>-0-</u>	<u>-0-</u>	<u>5,092</u>	<u>-0-</u>
Capital outlay				
Capital projects				
General government services	9,919	-	-	-
Law, safety and justice	-	-	-	-
Physical environment	-	6,007,010	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	1,436,286	7,971
Road and street construction	-	-	-	-
Total capital outlay	<u>9,919</u>	<u>6,007,010</u>	<u>1,436,286</u>	<u>7,971</u>
TOTAL EXPENDITURES	<u>58,656</u>	<u>6,565,677</u>	<u>3,531,157</u>	<u>42,399</u>
Excess (deficiency) of revenues over (under) expenditures	<u>767,471</u>	<u>(4,463,615)</u>	<u>(3,487,482)</u>	<u>4,692</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	777,198	2,146,001	3,685,631	-
Transfers out	-	(25,000)	(90,226)	-
General government debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>777,198</u>	<u>2,121,001</u>	<u>3,595,405</u>	<u>-0-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other sources	<u>1,544,669</u>	<u>(2,342,614)</u>	<u>107,923</u>	<u>4,692</u>
Fund balances (Deficit) - January 1, 2002 (Restated)	-	8,756,351	172,850	1,303,017 <sup>(a)</sup>
Fund balances (Deficit) - December 31, 2002	<u>\$ 1,544,669</u>	<u>\$ 6,413,737</u>	<u>\$ 280,773</u>	<u>\$ 1,307,709</u>

(a) See Note 14, "Restrictions, Reserves, Designations, and Changes in Equity," – Restatements of Beginning Balances.

**KING COUNTY, WASHINGTON**

NONMAJOR CAPITAL PROJECTS FUNDS  
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 6 OF 8)

PARKS, RECREATION & OPEN SPACE	POLICE FIELD FACILITIES CONSTRUCTION 1987	PUBLIC ART	REAL ESTATE EXCISE TAX CAPITAL	REGIONAL JUSTICE CENTER CONSTRUCTION	RENTON MAINTENANCE FACILITIES CONSTRUCTION
\$ -	\$ -	\$ -	\$ 13,586,786	\$ -	\$ -
604,336	-	35,043	-	-	-
36,400	-	110,345	-	-	-
-	-	-	-	-	-
14,669	1,319	129,744	548,359	271,465	109,446
-	-	-	-	-	-
-	-	-	-	-	-
275	-	-	-	36	-
<u>655,680</u>	<u>1,319</u>	<u>275,132</u>	<u>14,135,145</u>	<u>271,501</u>	<u>109,446</u>
-	-	-	-	-	-
-	-	-	-	17,680	-
-	-	-	28,162	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,487,594	-	390,397	-	-	-
-	-	-	-	-	163,285
<u>2,487,594</u>	<u>-0-</u>	<u>390,397</u>	<u>28,162</u>	<u>17,680</u>	<u>163,285</u>
-	-	-	-	-	1,094
123,230	-	-	-	-	106
<u>123,230</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>1,200</u>
-	-	-	-	-	-
-	-	-	-	23,179	-
-	-	-	-	-	-
-	-	-	-	-	-
2,685,258	-	561,345	-	-	-
-	-	-	-	-	1,486,363
<u>2,685,258</u>	<u>-0-</u>	<u>561,345</u>	<u>-0-</u>	<u>23,179</u>	<u>1,486,363</u>
<u>5,296,082</u>	<u>-0-</u>	<u>951,742</u>	<u>28,162</u>	<u>40,859</u>	<u>1,650,848</u>
<u>(4,640,402)</u>	<u>1,319</u>	<u>(676,610)</u>	<u>14,106,983</u>	<u>230,642</u>	<u>(1,541,402)</u>
5,075,596	-	1,459,381	-	-	234,000
(270,093)	(37,423)	(157,657)	(11,463,947)	(945,554)	(210,190)
-	-	-	-	-	-
1,023,125	-	-	-	2,109	-
<u>5,828,628</u>	<u>(37,423)</u>	<u>1,301,724</u>	<u>(11,463,947)</u>	<u>(943,445)</u>	<u>23,810</u>
1,188,226	(36,104)	625,114	2,643,036	(712,803)	(1,517,592)
(638,765) <sup>(a)</sup>	36,104	3,063,204 <sup>(a)</sup>	14,177,199	9,183,607	3,326,132 <sup>(a)</sup>
<u>\$ 549,461</u>	<u>\$ -0-</u>	<u>\$ 3,688,318</u>	<u>\$ 16,820,235</u>	<u>\$ 8,470,804</u>	<u>\$ 1,808,540</u>

**KING COUNTY, WASHINGTON**

NONMAJOR CAPITAL PROJECTS FUNDS  
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 7 OF 8)

	RIVER & FLOOD CONTROL CONSTRUCTION	ROAD IMPROVEMENT DISTRICTS CONSTRUCTION	SURFACE & STORM WATER MANAGEMENT CONSTRUCTION	SURFACE WATER MANAGEMENT CONSTRUCTION
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	22,872	996,830
Charges for services	-	-	75,000	398,935
Fines and forfeits	-	-	-	-
Interest earnings	810	6,600	34,482	346,040
Miscellaneous revenues				
Rent and maintenance reimbursement	-	-	-	-
Grant from private source	-	-	-	25,000
Other miscellaneous revenues	-	31,693	97,232	-
TOTAL REVENUES	<u>810</u>	<u>38,293</u>	<u>229,586</u>	<u>1,766,805</u>
EXPENDITURES				
Current				
General government services	-	-	-	-
Law, safety and justice	-	-	-	-
Physical environment	-	-	570,655	4,196,481
Transportation	-	732	-	-
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Road and street construction	-	-	-	-
Total current	<u>-0-</u>	<u>732</u>	<u>570,655</u>	<u>4,196,481</u>
Debt service				
Redemption of long-term debt	-	-	825	15,881
Interest and other debt service costs	-	4,493	-	15,102
Total debt service	<u>-0-</u>	<u>4,493</u>	<u>825</u>	<u>30,983</u>
Capital outlay				
Capital projects				
General government services	-	-	-	-
Law, safety and justice	-	-	-	-
Physical environment	-	-	345,222	469,163
Economic environment	-	-	-	-
Culture and recreation	-	-	-	-
Road and street construction	-	-	-	-
Total capital outlay	<u>-0-</u>	<u>-0-</u>	<u>345,222</u>	<u>469,163</u>
TOTAL EXPENDITURES	<u>-0-</u>	<u>5,225</u>	<u>916,702</u>	<u>4,696,627</u>
Excess (deficiency) of revenues over (under) expenditures	<u>810</u>	<u>33,068</u>	<u>(687,116)</u>	<u>(2,929,822)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	601,000	3,278,583
Transfers out	(21,037)	-	(11,429)	(457,700)
General government debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(21,037)</u>	<u>-0-</u>	<u>589,571</u>	<u>2,820,883</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other sources	<u>(20,227)</u>	<u>33,068</u>	<u>(97,545)</u>	<u>(108,939)</u>
Fund balances (Deficit) - January 1, 2002 (Restated)	20,227	(56,177)	1,141,982	11,451,133 <sup>(a)</sup>
Fund balances (Deficit) - December 31, 2002	<u>\$ -0-</u>	<u>\$ (23,109)</u>	<u>\$ 1,044,437</u>	<u>\$ 11,342,194</u>

(a) See Note 14, "Restrictions, Reserves, Designations, and Changes in Equity," – Restatements of Beginning Balances.



**KING COUNTY, WASHINGTON**

NONMAJOR CAPITAL PROJECTS FUNDS  
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 8 OF 8)

TECHNOLOGY 1997 BONDS	TECHNOLOGY SYSTEMS CAPITAL	TRANSFER OF DEVELOPMENT CREDIT PROGRAM	WORKING FOREST	YOUTH DETENTION FACILITY 1990 SERIES B	YOUTH SERVICES DETENTION FACILITY CONSTRUCTION	YOUTH SERVICES FACILITIES CONSTRUCTION
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	352,722	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
130,359	141,201	3,046	21,937	5,337	2,241	3,156
-	-	-	-	-	-	-
-	-	-	-	-	-	-
287	-	-	-	-	-	-
<u>130,646</u>	<u>141,201</u>	<u>3,046</u>	<u>374,659</u>	<u>5,337</u>	<u>2,241</u>	<u>3,156</u>
-	176,227	-	-	-	-	-
-	-	-	-	45,375	23,311	-
-	-	227	674,199	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-0-</u>	<u>176,227</u>	<u>227</u>	<u>674,199</u>	<u>45,375</u>	<u>23,311</u>	<u>-0-</u>
-	-	-	-	-	-	-
255	-	-	-	-	-	63
<u>255</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>63</u>
390,769	6,467	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,828	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>390,769</u>	<u>6,467</u>	<u>-0-</u>	<u>2,828</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
391,024	182,694	227	677,027	45,375	23,311	63
(260,378)	(41,493)	2,819	(302,368)	(40,038)	(21,070)	3,093
-	-	-	-	-	-	-
-	(2,880)	-	-	-	-	(24,137)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-0-</u>	<u>(2,880)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>(24,137)</u>
(260,378)	(44,373)	2,819	(302,368)	(40,038)	(21,070)	(21,044)
3,419,265 <sup>(c)</sup>	3,065,427 <sup>(c)</sup>	(1,492,668)	594,196 <sup>(c)</sup>	146,023	58,840	111,413
<u>\$ 3,158,887</u>	<u>\$ 3,021,054</u>	<u>\$ (1,489,849)</u>	<u>\$ 291,828</u>	<u>\$ 105,985</u>	<u>\$ 37,770</u>	<u>\$ 90,369</u>

KING COUNTY, WASHINGTON  
GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS  
SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT <sup>(a)</sup>  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 1 OF 4 )

APPROPRIATION UNIT	BUDGET				ACTUAL		
	ORIGINAL	ADJUSTMENTS	FINAL	VARIANCE	TOTAL	2002 YEAR-END ENCUMBRANCES	EXPENDITURES
MAJOR FUNDS							
General Fund							
County Council	\$ 5,467,401	\$ -	\$ 5,467,401	\$ 351,297	\$ 5,116,104	\$ 42,167	\$ 5,073,937
Office of Council Administration	7,578,247	(145,309)	7,432,938	912,682	6,520,256	377,978	6,142,278
Office of Zoning and Subdivision Examiner	595,592	-	595,592	103,530	492,062	-	492,062
Office of the Auditor	1,333,673	-	1,333,673	314,639	1,019,034	-	1,019,034
Ombudsman/Tax Advisor	771,373	(2,006)	769,367	46,931	722,436	1,106	721,330
Government Access Channel	542,436	-	542,436	7,595	534,841	1,150	533,691
Board of Appeals and Equalization	522,363	(2,896)	519,467	30,909	488,558	-	488,558
County Executive	258,135	-	258,135	3,362	254,773	-	254,773
Office of the Executive	2,606,175	(23,022)	2,583,153	168,761	2,414,392	-	2,414,392
Office of Management and Budget	3,719,634	(4,104)	3,715,530	169,439	3,546,091	254,885	3,291,206
Finance	2,484,908	-	2,484,908	-	2,484,908	-	2,484,908
Business Relations and Economic Development	7,093,754	(563,156)	6,530,598	893,409	5,637,189	210,093	5,427,096
Sheriff	91,848,483	4,270,149	96,118,632	1,413,460	94,705,172	63,155	94,642,017
Sheriff - Drug Enforcement Forfeits	611,228	-	611,228	173,561	437,667	4,219	433,448
Cultural Resources	1,357,343	1,000	1,358,343	84,889	1,273,454	-	1,273,454
Parks and Recreation	25,576,269	45,018	25,621,287	1,666,752	23,954,535	104,127	23,850,408
Emergency Management	893,243	-	893,243	84,829	808,414	-	808,414
Licensing and Regulatory Services	6,051,078	74,643	6,125,721	80,516	6,045,205	2,919	6,042,286
Executive Services Administration	1,642,322	(4,335)	1,637,987	154,745	1,483,242	23,107	1,460,135
Human Resource Management	6,128,711	(7,059)	6,121,652	75,893	6,045,759	97,138	5,948,621
Cable Communications	226,066	-	226,066	4,670	221,396	21,713	199,683
Property Services	2,523,021	(15,407)	2,507,614	176,541	2,331,073	-	2,331,073
Facilities Management	1,614,763	-	1,614,763	33,851	1,580,912	-	1,580,912
Records and Elections	11,546,000	313,772	11,859,772	1,430,452	10,429,320	355,440	10,073,880
Prosecuting Attorney	38,929,817	1,714,362	40,644,179	739,544	39,904,635	-	39,904,635
Prosecuting Attorney - Antiprofititeering	100,160	-	100,160	98,323	1,837	-	1,837
Superior Court	31,967,048	593,253	32,560,301	376,046	32,184,255	108,933	32,075,322
District Courts	19,591,802	183,429	19,775,231	121,257	19,653,974	-	19,653,974
Judicial Administration	13,934,457	452,069	14,386,526	973,126	13,413,400	606,028	12,807,372
Director of Construction & Facilities Management	69,094	620,576	689,670	381,990	307,680	-	307,680
State Examiner	562,912	-	562,912	6,507	556,405	-	556,405
Boundary Review Board	242,158	12,649	254,807	26,033	228,774	2,180	226,594

(a) The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

KING COUNTY, WASHINGTON  
GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS  
SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT <sup>(a)</sup>  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 2 OF 4 )

APPROPRIATION UNIT	BUDGET				ACTUAL		
	ORIGINAL	ADJUSTMENTS	FINAL	VARIANCE	TOTAL	2002 YEAR-END ENCUMBRANCES	EXPENDITURES
General Fund-Continued							
Special Programs							
Special Programs	\$ 655,221	\$ -	\$ 655,221	\$ 46,240	\$ 608,981	\$ -	\$ 608,981
Wage and Salary Contingency	5,172,000	(1,615,679)	3,556,321	3,556,321	-	-	-
Executive Contingency	2,000,000	(2,000,000)	-	-	-	-	-
Internal Support	3,780,069	966,246	4,746,315	298,927	4,447,388	-	4,447,388
Assessments	16,722,067	(42,062)	16,680,005	177,762	16,502,243	611,723	15,890,520
Fund Transfers	33,057,309	327,067	33,384,376	542,025	32,842,351	-	32,842,351
Adult and Juvenile Detention	109,540,751	560,270	110,101,021	2,947,272	107,153,749	412,935	106,740,814
Community Services	11,492,953	198,797	11,691,750	1,301,894	10,389,856	304,332	10,085,524
Public Defense	27,822,507	4,611,836	32,434,343	1,153,921	31,280,422	1,150,681	30,129,741
Children and Family Services	3,908,975	-	3,908,975	131,000	3,777,975	-	3,777,975
Inmate Welfare	1,851,523	-	1,851,523	186,801	1,664,722	111,125	1,553,597
Juvenile Inmate Welfare	45,000	-	45,000	-	45,000	-	45,000
Designated for Contingencies	4,193,736	-	4,193,736	155,305	4,038,431	-	4,038,431
Total of General Fund	508,631,777	10,520,101	519,151,878	21,603,007	497,548,871	4,867,134	492,681,737
Public Health Fund	184,797,805	1,071,831	185,869,636	12,507,639	173,361,997	930,270	172,431,727
Total for major funds	693,429,582	11,591,932	705,021,514	34,110,646	670,910,868	5,797,404	665,113,464
NONMAJOR FUNDS							
Special Revenue Fund							
Alcoholism and Substance Abuse	21,459,599	49,778	21,509,377	2,148,410	19,360,967	-	19,360,967
Arts and Cultural Development	10,435,106	3,060,954	13,496,060	8,136,218	5,359,842	-	5,359,842
Arts and Cultural Education Program	-	-	-	-	-	-	-
Automated Fingerprint							
Identification System	13,549,200	5,597,517	19,146,717	5,835,398	13,311,319	3,014,588	10,296,731
Bridge Replacement	-	-	-	-	-	-	-
Clark Contract Administration	14,550,803	100,000	14,650,803	14,344,124	306,679	-	306,679
County Road							
Road Services Operating	62,069,966	1,170,000	63,239,966	3,303,747	59,936,219	2,395,718	57,540,501
Road Construction Transfers	25,288,232	-	25,288,232	1,170,002	24,118,230	-	24,118,230
Total County Road	87,358,198	1,170,000	88,528,198	4,473,749	84,054,449	2,395,718	81,658,731

(a) The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

KING COUNTY, WASHINGTON  
GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS  
SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT <sup>(a)</sup>  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 3 OF 4 )

APPROPRIATION UNIT	BUDGET				ACTUAL		
	ORIGINAL	ADJUSTMENTS	FINAL	VARIANCE	TOTAL	2002 YEAR-END ENCUMBRANCES	EXPENDITURES
Special Revenue Fund-Continued							
Criminal Justice (CJ)							
Adult Detention/CJ	\$ 6,591,484	\$ (416,523)	\$ 6,174,961	\$ 1	\$ 6,174,960	\$ -	\$ 6,174,960
Budget Division/CJ	403,274	-	403,274	307,404	95,870	5,779	90,091
Construction & Facilities Management/CJ	-	-	-	-	-	-	-
District Court/CJ	1,374,074	-	1,374,074	17,898	1,356,176	-	1,356,176
Human Services/CJ	939,739	-	939,739	21,907	917,832	41,669	876,163
Judicial Administration/CJ	742,554	22,500	765,054	26,281	738,773	119,914	618,859
Natural Resources and Parks/CJ	414,969	-	414,969	25,560	389,409	-	389,409
Prosecuting Attorney/CJ	3,216,297	-	3,216,297	-	3,216,297	-	3,216,297
Public Defense/CJ	59,855	-	59,855	-	59,855	-	59,855
Sheriff/CJ	2,877,414	-	2,877,414	43,129	2,834,285	4,332	2,829,953
Special Programs/CJ	476,216	-	476,216	476,216	-	-	-
Capital Project Transfers/CJ	-	622,267	622,267	314,331	307,936	-	307,936
Superior Court/CJ	1,981,216	41,649	2,022,865	-	2,022,865	-	2,022,865
Transfer To Other Funds/CJ	330,506	-	330,506	77,105	253,401	-	253,401
Total Criminal Justice	19,407,598	269,893	19,677,491	1,309,832	18,367,659	171,694	18,195,965
Development and Environmental Services	35,590,189	(39,723)	35,550,466	9,315,733	26,234,733	212,953	26,021,780
Developmental Disabilities							
Department Administration	1,318,157	-	1,318,157	165,775	1,152,382	-	1,152,382
Developmental Disabilities Division	18,902,139	-	18,902,139	1,529,928	17,372,211	4,034	17,368,177
Total Developmental Disabilities	20,220,296	-	20,220,296	1,695,703	18,524,593	4,034	18,520,559
Emergency Medical Services	33,671,968	-	33,671,968	1,329,808	32,342,160	317,111	32,025,049
Enhanced 911 Emergency							
Telephone System	11,878,563	3,514,529	15,393,092	5,062,383	10,330,709	763,068	9,567,641
Intercounty River Improvement	49,484	-	49,484	24,899	24,585	-	24,585
Local Hazardous Waste	12,766,512	584,895	13,351,407	1,124,532	12,226,875	51,891	12,174,984
Logan/Knox Settlement	3,143,713	-	3,143,713	2,586,199	557,514	-	557,514
Mental Health	104,524,237	(999,993)	103,524,244	15,269,611	88,254,633	30,526	88,224,107
Noxious Weed Control	959,173	-	959,173	163,325	795,848	2,500	793,348

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KING COUNTY, WASHINGTON  
GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS  
SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT <sup>(a)</sup>  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 4 OF 4 )

APPROPRIATION UNIT	BUDGET				ACTUAL		
	ORIGINAL	ADJUSTMENTS	FINAL	VARIANCE	TOTAL	2002 YEAR-END ENCUMBRANCES	EXPENDITURES
Special Revenue Fund-Continued							
Recorder's Operation and Maintenance	\$ 1,218,586	\$ 265,000	\$ 1,483,586	\$ 381,939	\$ 1,101,647	\$ 133,642	\$ 968,005
River Improvement	3,553,144	337,711	3,890,855	400,826	3,490,029	168,059	3,321,970
Surface Water Management	45,807,833	489,848	46,297,681	3,111,373	43,186,308	2,600,008	40,586,300
Veterans' Relief	2,023,785	-	2,023,785	65,139	1,958,646	21,403	1,937,243
Youth Employment Programs	10,550,121	6,352,211	16,902,332	1,834,072	15,068,260	337,151	14,731,109
Youth Sports Facilities Grant	1,207,696	-	1,207,696	64,389	1,143,307	570,642	572,665
Total special revenue funds with annual budgets	<u>453,925,804</u>	<u>20,752,620</u>	<u>474,678,424</u>	<u>78,677,662</u>	<u>396,000,762</u>	<u>10,794,988</u>	<u>385,205,774</u>
Debt Service							
Limited G.O. Bond Redemption	128,256,764	688,234	128,944,998	1,190,288	127,754,710	-	127,754,710
Stadium G.O. Bond Redemption	2,502,191	-	2,502,191	292,715	2,209,476	-	2,209,476
Unlimited G.O. Bond Redemption	36,034,170	-	36,034,170	3	36,034,167	-	36,034,167
Total of debt service funds with annual budgets	<u>166,793,125</u>	<u>688,234</u>	<u>167,481,359</u>	<u>1,483,006</u>	<u>165,998,353</u>	<u>-</u>	<u>165,998,353</u>
Total of the nonmajor governmental funds	<u>620,718,929</u>	<u>21,440,854</u>	<u>642,159,783</u>	<u>80,160,668</u>	<u>561,999,115</u>	<u>10,794,988</u>	<u>551,204,127</u>
Total of governmental funds with annual budgets	<u>\$ 1,314,148,511</u>	<u>\$ 33,032,786</u>	<u>\$ 1,347,181,297</u>	<u>\$ 114,271,314</u>	<u>\$ 1,232,909,983</u>	<u>\$ 16,592,392</u>	<u>\$ 1,216,317,591</u>

(a) The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

**KING COUNTY, WASHINGTON**

GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 1 OF 2)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Taxes			
Property taxes	\$214,848,327	\$215,775,443	\$ 927,116
Retail sales and use taxes	69,171,674	68,873,095	(298,579)
Business and other taxes	6,864,000	6,993,715	129,715
Penalties and interest - delinquent taxes	13,500,000	15,193,853	1,693,853
Total taxes	<u>304,384,001</u>	<u>306,836,106</u>	<u>2,452,105</u>
Licenses and permits			
Business licenses and permits	2,961,621	3,127,751	166,130
Non-business licenses and permits	2,732,500	2,407,434	(325,066)
Total licenses and permits	<u>5,694,121</u>	<u>5,535,185</u>	<u>(158,936)</u>
Intergovernmental revenues			
Federal grants	5,971,776	11,957,713	5,985,937
State grants	1,712,365	2,585,439	873,074
Entitlements and shared revenues	4,219,981	1,526,136	(2,693,845)
Intergovernmental services	56,733,723	53,001,517	(3,732,206)
Total intergovernmental revenues	<u>68,637,845</u>	<u>69,070,805</u>	<u>432,960</u>
Charges for services			
General government	19,129,287	23,400,469	4,271,182
Law, safety and justice	14,478,849	14,587,890	109,041
Physical environment	205,000	199,776	(5,224)
Economic environment	716,053	542,830	(173,223)
Mental and physical health	220,000	11,287	(208,713)
Culture and recreation	3,896,063	3,760,592	(135,471)
Interfund/department charges for services	44,126,160	43,799,225	(326,935)
Total charges for services	<u>82,771,412</u>	<u>86,302,069</u>	<u>3,530,657</u>
Fines and forfeits	<u>7,524,713</u>	<u>7,570,700</u>	<u>45,987</u>
Interest earnings	<u>11,302,516</u>	<u>13,421,946</u>	<u>2,119,430</u>
Miscellaneous revenues			
Rents and royalties	3,721,994	3,205,997	(515,997)
Other miscellaneous revenues	2,995,828	1,325,033	(1,670,795)
Total miscellaneous revenues	<u>6,717,822</u>	<u>4,531,030</u>	<u>(2,186,792)</u>
Sale of capital assets	206,000	146,640	(59,360)
Transfers in	<u>4,285,736</u>	<u>6,882,755</u>	<u>2,597,019</u>
<b>TOTAL REVENUES</b>	<u><b>491,524,166</b></u>	<u><b>500,297,236</b></u>	<u><b>8,773,070</b></u>
<b>EXPENDITURES</b>			
Current			
General government services			
Personal services		48,286,126	
Supplies		797,606	
Contract services and other charges		12,738,587	
Intergovernmental services		731,004	
Interfund payments for services		11,046,783	
Total general government services	<u>83,323,976</u>	<u>73,600,106</u>	<u>9,723,870</u>
Law, safety and justice			
Personal services		225,776,656	
Supplies		8,868,194	
Contract services and other charges		47,479,766	
Intergovernmental services		187,357	
Interfund payments for services		57,713,567	
Total law, safety and justice	<u>348,381,464</u>	<u>340,025,540</u>	<u>8,355,924</u>

**KING COUNTY, WASHINGTON**

GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002  
(PAGE 2 OF 2)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES (continued)			
Physical environment			
Personal services	\$	\$ 2,282,252	\$
Supplies		64,807	
Contract services and other charges		251,288	
Intergovernmental services		50	
Interfund payments for services		648,917	
Total physical environment	<u>3,253,013</u>	<u>3,247,314</u>	<u>5,699</u>
Economic environment			
Personal services		2,293,947	
Supplies		38,036	
Contract services and other charges		7,889,365	
Intergovernmental services		5,000	
Interfund payments for services		721,998	
Total economic environment	<u>12,538,247</u>	<u>10,948,346</u>	<u>1,589,901</u>
Culture and recreation			
Personal services		16,200,399	
Supplies		923,464	
Contract services and other charges		4,420,156	
Intergovernmental services		177,966	
Interfund payments for services		3,120,198	
Total culture and recreation	<u>26,517,183</u>	<u>24,842,183</u>	<u>1,675,000</u>
Total current	<u>474,013,883</u>	<u>452,663,489</u>	<u>21,350,394</u>
Debt service			
Redemption of long-term debt	34,220	-	34,220
Interest and other debt service costs	3,395	-	3,395
Total debt service	<u>37,615</u>	<u>-0-</u>	<u>37,615</u>
Capital outlay			
Capitalized expenditures	<u>2,824,775</u>	<u>3,478,657</u>	<u>(653,882)</u>
Transfers out	<u>42,275,605</u>	<u>41,406,725</u>	<u>868,880</u>
TOTAL EXPENDITURES	<u>519,151,878</u>	<u>497,548,871</u>	<u>21,603,007</u>
Excess of revenues over (under) expenditures (budgetary basis)	<u>\$ (27,627,712)</u>	\$ 2,748,365	<u>\$ 30,376,077</u>
Adjustment from budgetary basis to GAAP basis		<u>5,416,506</u> <sup>(a)</sup>	
Excess of revenues over expenditures		8,164,871	
Fund balance - January 1, 2002 (Restated)		83,043,707 <sup>(b)</sup>	
Decrease in reserve for inventory		<u>(79,031)</u>	
Fund balance - December 31, 2002		<u>\$ 91,129,547</u>	

(a) See "General Fund Statement of Revenues, Expenditures (Budgetary Basis), and Changes in Fund Balances - Budget and Actual" on page 26.

(b) See Note 14, "Restrictions, Reserves, Designations, and Changes in Equity" - Restatement of Beginning Balances.

**KING COUNTY, WASHINGTON**

PUBLIC HEALTH FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Licenses and permits			
Business licenses and permits	\$ 4,354,789	\$ 4,665,698	\$ 310,909
Non-business licenses and permits	2,685,195	2,320,901	(364,294)
Total licenses and permits	<u>7,039,984</u>	<u>6,986,599</u>	<u>(53,385)</u>
Intergovernmental revenues			
Federal grants	46,207,245	46,921,400	714,155
State grants	17,720,443	17,183,525	(536,918)
Entitlements and shared revenues	9,506,518	9,506,518	
Intergovernmental services	48,350,760	44,955,170	(3,395,590)
Total intergovernmental revenues	<u>121,784,966</u>	<u>118,566,613</u>	<u>(3,218,353)</u>
Charges for services			
General government	29,233	41,850	12,617
Mental and physical health	6,434,798	5,682,125	(752,673)
Interfund/departments charges for services	26,753,754	25,213,933	(1,539,821)
Total charges for services	<u>33,217,785</u>	<u>30,937,908</u>	<u>(2,279,877)</u>
Miscellaneous revenues			
Contributions from private sources	2,310,324	1,558,614	(751,710)
Other miscellaneous revenues	4,098,410	2,581,948	(1,516,462)
Total miscellaneous revenues	<u>6,408,734</u>	<u>4,140,562</u>	<u>(2,268,172)</u>
Transfers in	16,608,843	16,117,252	(491,591)
TOTAL REVENUES	<u>185,060,312</u>	<u>176,748,934</u>	<u>(8,311,378)</u>
EXPENDITURES			
Current			
Mental and physical health			
Personal services		96,080,369	
Supplies		16,852,016	
Contract services and other charges		45,281,834	
Interfund payments for services		14,025,478	
Total mental and physical health	<u>184,043,417</u>	<u>172,239,697</u>	<u>11,803,720</u>
Debt service			
Redemption of long-term debt	12,875	100,481	(87,606)
Interest and other debt service costs	1,677	12,830	(11,153)
Total debt service	<u>14,552</u>	<u>113,311</u>	<u>(98,759)</u>
Capital outlay			
Capitalized expenditures	1,470,919	995,812	475,107
Total capital outlay	<u>1,470,919</u>	<u>995,812</u>	<u>475,107</u>
Transfers out	340,748	13,177	327,571
TOTAL EXPENDITURES	<u>185,869,636</u>	<u>173,361,997</u>	<u>12,507,639</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (809,324)</u>	3,386,937	<u>\$ 4,196,261</u>
Adjustment from budgetary basis to GAAP basis		1,000,465 <sup>(a)</sup>	
Excess of revenues over expenditures		4,387,402	
Fund balance - January 1, 2002 (Restated)		5,893,659 <sup>(b)</sup>	
Fund balance - December 31, 2002		<u>\$ 10,281,061</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Adjustments to revenues			
Nonbudgeted proceeds from long-term debt - capital leases		\$ 145,336	
Nonbudgeted transfers in		70,195	
Adjustments to expenditures			
Nonbudgeted capital lease expenditure		(145,336)	
Encumbrances, not included in GAAP basis expenditures		930,270	
Adjustment from budgetary basis to GAAP basis		<u>\$ 1,000,465</u>	

(b) See Note 14, "Restrictions, Reserves, Designations, and Changes in Equity" - Restatements of Beginning Balances.



**KING COUNTY, WASHINGTON**

ALCOHOLISM AND SUBSTANCE ABUSE SERVICES FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental revenues			
Federal grants	\$ 5,077,051	\$ 5,878,071	\$ 801,020
State grants	11,143,794	8,972,371	(2,171,423)
Intergovernmental services	434,585	233,134	(201,451)
Total intergovernmental revenues	<u>16,655,430</u>	<u>15,083,576</u>	<u>(1,571,854)</u>
Charges for services			
Mental and physical health	178,073	50,896	(127,177)
Interfund/department charges			
for services	1,608,869	1,478,715	(130,154)
Total charges for services	<u>1,786,942</u>	<u>1,529,611</u>	<u>(257,331)</u>
Miscellaneous revenues			
Rents and royalties	19,058	17,999	(1,059)
Other miscellaneous revenues	369,660	7,223	(362,437)
Total miscellaneous revenues	<u>388,718</u>	<u>25,222</u>	<u>(363,496)</u>
Transfers in	<u>1,891,850</u>	<u>1,831,812</u>	<u>(60,038)</u>
TOTAL REVENUES	<u>20,722,940</u>	<u>18,470,221</u>	<u>(2,252,719)</u>
EXPENDITURES			
Current			
Mental and physical health			
Personal services		3,920,816	
Supplies		146,583	
Contract services and			
other charges		9,899,631	
Interfund payments for services		5,192,850	
Total mental and physical health	<u>21,160,705</u>	<u>19,159,880</u>	<u>2,000,825</u>
Capital outlay			
Capitalized expenditures	102,500	1,087	101,413
Transfers out	<u>246,172</u>	<u>200,000</u>	<u>46,172</u>
TOTAL EXPENDITURES	<u>21,509,377</u>	<u>19,360,967</u>	<u>2,148,410</u>
Deficiency of revenues			
under expenditures (budgetary basis)	<u>\$ (786,437)</u>	(890,746)	<u>\$ (104,309)</u>
Adjustment from budgetary basis			
to GAAP basis - nonbudgeted transfers in		<u>19,899</u>	
Deficiency of revenues			
under expenditures		(870,847)	
Fund balance - January 1, 2002		<u>2,135,533</u>	
Fund balance - December 31, 2002		<u>\$ 1,264,686</u>	

**KING COUNTY, WASHINGTON**

ARTS AND CULTURAL DEVELOPMENT FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Taxes			
Retail sales and use taxes - hotel/motel tax	\$ 6,437,104	\$ 5,171,223	\$ (1,265,881)
Interest earnings	<u>-</u>	<u>135,959</u>	<u>135,959</u>
TOTAL REVENUES	<u>6,437,104</u>	<u>5,307,182</u>	<u>(1,129,922)</u>
EXPENDITURES			
Current			
Culture and recreation			
Personal services		914,192	
Supplies		9,374	
Contract services and other charges		4,053,421	
Interfund payments for services		<u>38,374</u>	
Total culture and recreation	<u>12,622,298</u>	<u>5,015,361</u>	<u>7,606,937</u>
Capital outlay			
Capitalized expenditures	-	1,241	(1,241)
Transfers out	<u>873,762</u>	<u>343,240</u>	<u>530,522</u>
TOTAL EXPENDITURES	<u>13,496,060</u>	<u>5,359,842</u>	<u>8,136,218</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (7,058,956)</u>	(52,660)	<u>\$ 7,006,296</u>
Fund balance - January 1, 2002		<u>9,254,404</u>	
Fund balance - December 31, 2002		<u>\$ 9,201,744</u>	

**KING COUNTY, WASHINGTON**

AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 9,757,048	\$ 11,128,839	\$ 1,371,791
Business and other taxes		81,810	81,810
Total taxes	<u>9,757,048</u>	<u>11,210,649</u>	<u>1,453,601</u>
Charges for other services			
Department charges for services	-	2,540	2,540
Interest earnings	300,000	629,677	329,677
Miscellaneous revenues			
Rents and royalties	-	185	185
Sale of capital assets	<u>-</u>	<u>7,348</u>	<u>7,348</u>
TOTAL REVENUES	<u>10,057,048</u>	<u>11,850,399</u>	<u>1,793,351</u>
EXPENDITURES			
Current			
Law, safety and justice			
Personal services		5,163,299	
Supplies		115,846	
Contract services and other charges		4,686,250	
Interfund payments for services		1,053,754	
Total law, safety and justice	<u>13,850,722</u>	<u>11,019,149</u>	<u>2,831,573</u>
Capital outlay			
Capitalized expenditures	5,282,847	2,288,066	2,994,781
Transfers out	<u>13,148</u>	<u>4,104</u>	<u>9,044</u>
TOTAL EXPENDITURES	<u>19,146,717</u>	<u>13,311,319</u>	<u>5,835,398</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (9,089,669)</u>	<u>(1,460,920)</u>	<u>\$ 7,628,749</u>
Adjustment from budgetary basis to GAAP basis		<u>3,050,436</u> <sup>(a)</sup>	
Excess of revenues over expenditures		1,589,516	
Fund balance - January 1, 2002		<u>16,269,013</u>	
Fund balance - December 31, 2002		<u>\$ 17,858,529</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized gains on investments, revenue on a GAAP basis		\$ 35,848	
Encumbrances, not included in GAAP basis expenditures		3,014,588	
Adjustment from budgetary basis to GAAP basis		<u>\$ 3,050,436</u>	

**KING COUNTY, WASHINGTON**

BRIDGE REPLACEMENT FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Interest earnings	\$ -	\$ 139	\$ 139
TOTAL REVENUES	-	139	139
TOTAL EXPENDITURES	-0-	-0-	-0-
Excess of revenues over expenditures (budgetary basis)	\$ -0-	139	\$ 139
Adjustment from budgetary basis to GAAP basis - nonbudgeted transfers out		(4,298)	
Deficiency of revenues under expenditures		(4,159)	
Fund balance - January 1, 2002		4,159	
Fund balance - December 31, 2002		\$ -0-	

**KING COUNTY, WASHINGTON**

CLARK CONTRACT ADMINISTRATION FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Charges for services			
Interfund/department charges for services	\$ -	\$ 514,673	\$ 514,673
Interest earnings	-	159,612	159,612
TOTAL REVENUES	-0-	674,285	674,285
EXPENDITURES			
Current			
General government services			
Personal services		736,091	
Supplies		742	
Contract services and other services		(9,628)	
Interfund payments for services		(420,526)	
Total general government services	14,650,803	306,679	14,344,124
TOTAL EXPENDITURES	14,650,803	306,679	14,344,124
Excess (deficiency) of revenues over (under) expenditures(budgetary basis)	\$ (14,650,803)	367,606	\$ 15,018,409
Adjustment from budgetary basis to GAAP basis - unrealized (loss) on investments		(231,759)	
Excess of revenues over expenditures		135,847	
Fund balance - January 1, 2002		825,803	
Fund balance - December 31, 2002		\$ 961,650	

**KING COUNTY, WASHINGTON**

COUNTY ROAD FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 54,369,054	\$ 54,685,733	\$ 316,679
Business and other taxes	429,168	90,164	(339,004)
Total taxes	<u>54,798,222</u>	<u>54,775,897</u>	<u>(22,325)</u>
Intergovernmental revenues			
Federal grants	550,000	2,024,433	1,474,433
State grants	14,445,156	14,139,650	(305,506)
Intergovernmental services	12,322,759	9,460,975	(2,861,784)
Total intergovernmental revenues	<u>27,317,915</u>	<u>25,625,058</u>	<u>(1,692,857)</u>
Charges for services			
General government	9,272	6,923	(2,349)
Transportation	1,122,927	1,991,212	868,285
Mental and physical health	508,739	-	(508,739)
Physical environment	-	46	46
Interfund/department charges for services	58,479	1,878,367	1,819,888
Total charges for services	<u>1,699,417</u>	<u>3,876,548</u>	<u>2,177,131</u>
Fines and forfeits	<u>-</u>	<u>227</u>	<u>227</u>
Interest earnings	<u>450,000</u>	<u>262,945</u>	<u>(187,055)</u>
Miscellaneous revenues			
Rents and royalties	55,940	120,571	64,631
Other miscellaneous revenues	56,324	999	(55,325)
Total miscellaneous revenues	<u>112,264</u>	<u>121,570</u>	<u>9,306</u>
Sale of capital assets	<u>232,175</u>	<u>297,527</u>	<u>65,352</u>
TOTAL REVENUES	<u>84,609,993</u>	<u>84,959,772</u>	<u>349,779</u>
EXPENDITURES			
Current			
Transportation			
Personal services		31,506,406	
Supplies		4,852,158	
Contract services and other charges		1,898,883	
Intergovernmental services		3,872,186	
Interfund payments for services		12,236,538	
Total transportation	<u>54,518,485</u>	<u>54,366,171</u>	<u>152,314</u>
Debt service			
Redemption of long-term debt	1,575	37,020	(35,445)
Interest and other debt service costs	-	2,129	(2,129)
Total debt service	<u>1,575</u>	<u>39,149</u>	<u>(37,574)</u>
Capital outlay			
Capital projects			
Road and street construction	7,086,385	4,380,993	2,705,392
Capitalized expenditures	831,995	676,703	155,292
Total capital outlay	<u>7,918,380</u>	<u>5,057,696</u>	<u>2,860,684</u>
Transfers out	<u>26,089,758</u>	<u>24,591,433</u>	<u>1,498,325</u>
TOTAL EXPENDITURES	<u>88,528,198</u>	<u>84,054,449</u>	<u>4,473,749</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (3,918,205)</u>	905,323	<u>\$ 4,823,528</u>
Adjustment from budgetary basis to GAAP basis		<u>2,387,375</u> <sup>(a)</sup>	
Excess of revenues over expenditures		3,292,698	
Fund balance (deficit) - January 1, 2002		<u>(4,567,471)</u>	
Fund balance (deficit) - December 31, 2002		<u>\$ (1,274,773)</u>	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Recognition of unrealized loss on investments, revenue on a GAAP basis	\$ (8,343)
Encumbrances, not included in GAAP basis expenditures	2,395,718
Adjustment from budgetary basis to GAAP basis	<u>\$ 2,387,375</u>

**KING COUNTY, WASHINGTON**

CRIMINAL JUSTICE FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Retail sales and use taxes	\$ 11,012,379	\$ 10,485,286	\$ (527,093)
Intergovernmental revenues			
Intergovernmental services	4,882,839	5,037,055	154,216
Fines and forfeits	-	377,144	377,144
Interest earnings	250,000	306,138	56,138
Miscellaneous revenues			
Other miscellaneous revenues	-	272	272
Transfers in	1,156,138	767,451	(388,687)
TOTAL REVENUES	17,301,356	16,973,346	(328,010)
EXPENDITURES			
Current:			
General government services			
Personal services	476,216	-	476,216
Law, safety and justice			
Personal services		10,063,774	
Supplies		38,104	
Contract services and other charges		289,757	
Interfund payments for services		7,192,823	
Total law, safety and justice	18,107,695	17,584,458	523,237
Mental and physical health			
Contract services and other charges	375,990	-	375,990
Debt service			
Interest and other debt service cost	-	28,262	(28,262)
Capital outlay			
Capitalized expenditures	68,583	71,013	(2,430)
Transfers out	649,007	683,926	(34,919)
TOTAL EXPENDITURES	19,677,491	18,367,659	1,309,832
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	\$ (2,376,135)	(1,394,313)	\$ 981,822
Adjustment from budgetary basis to GAAP basis - encumbrances		171,694	
Deficiency of revenues under expenditures		(1,222,619)	
Fund balance - January 1, 2002		4,559,292	
Fund balance - December 31, 2002		\$ 3,336,673	

**KING COUNTY, WASHINGTON**

DEVELOPMENT AND ENVIRONMENTAL SERVICES FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Licenses and permits			
Non-business licenses and permits	\$ 5,738,697	\$ 4,799,685	\$ (939,012)
Intergovernmental revenues			
Federal grants	-	135,579	135,579
Charges for services			
General government	-	91,814	91,814
Law, safety and justice	-	3,657	3,657
Economic environment	23,391,403	16,098,711	(7,292,692)
Interfund/department charges for services	4,228,563	248,517	(3,980,046)
Total charges for services	27,619,966	16,442,699	(11,177,267)
Fines and forfeits	-	67,108	67,108
Interest earnings	-	525,717	525,717
Miscellaneous revenues			
Other miscellaneous revenues	-	461,478	461,478
Transfers in	3,454,293	4,057,197	602,904
TOTAL REVENUES	36,812,956	26,489,463	(10,323,493)
EXPENDITURES			
Current			
Law, safety and justice			
Personal services		1,350,918	
Contract services and other charges		(66)	
Interfund payments for services		77,648	
Total law, safety and justice	2,030,429	1,428,500	601,929
Economic environment			
Personal services		18,812,430	
Supplies		323,119	
Contract services and other charges		1,220,177	
Interfund payments for services		4,348,059	
Total economic environment	33,158,495	24,703,785	8,454,710
Capital outlay			
Capitalized expenditures	218,600	70,373	148,227
Transfers out	142,942	32,075	110,867
TOTAL EXPENDITURES	35,550,466	26,234,733	9,315,733
Excess (deficiency) of revenues over (under) expenditures(budgetary basis)	\$ 1,262,490	254,730	\$ (1,007,760)
Adjustment from budgetary basis to GAAP basis		292,198 <sup>(a)</sup>	
Excess of revenues over expenditures		546,928	
Fund balance - January 1, 2002		1,730,700	
Fund balance - December 31, 2002		\$ 2,277,628	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized gains on investments, revenue on a GAAP basis		\$ 56,710	
Nonbudgeted transfers in		22,535	
Encumbrances, not included in GAAP basis expenditures		212,953	
Adjustment from budgetary basis to GAAP basis		\$ 292,198	



**KING COUNTY, WASHINGTON**

DEVELOPMENTAL DISABILITIES FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 2,195,924	\$ 2,200,577	\$ 4,653
Business and other taxes	16,243	16,179	(64)
Total taxes	<u>2,212,167</u>	<u>2,216,756</u>	<u>4,589</u>
Intergovernmental revenues			
Federal grants	1,338,849	1,192,562	(146,287)
State grants	13,825,320	13,451,136	(374,184)
Intergovernmental services	-	50,136	50,136
Total intergovernmental revenues	<u>15,164,169</u>	<u>14,693,834</u>	<u>(470,335)</u>
Charges for services			
Interfund/departments charges for services	<u>762,959</u>	<u>683,933</u>	<u>(79,026)</u>
Miscellaneous revenues			
Rents and royalties	61,000	36	(60,964)
Other miscellaneous revenues	-	836	836
Total miscellaneous revenues	<u>61,000</u>	<u>872</u>	<u>(60,128)</u>
Sale of capital assets	<u>2,422</u>	<u>1,447</u>	<u>(975)</u>
Transfers in	<u>468,192</u>	<u>463,463</u>	<u>(4,729)</u>
TOTAL REVENUES	<u>18,670,909</u>	<u>18,060,305</u>	<u>(610,604)</u>
EXPENDITURES			
Current			
Economic environment			
Personal services		842,463	
Supplies		8,196	
Contract services and other charges		20,240	
Interfund payments for services		275,829	
Total economic environment	<u>1,307,407</u>	<u>1,146,728</u>	<u>160,679</u>
Mental and physical health			
Personal services		1,039,581	
Supplies		39,134	
Contract services and other charges		15,543,413	
Interfund payments for services		700,208	
Total mental and physical health	<u>18,813,012</u>	<u>17,322,336</u>	<u>1,490,676</u>
Capital outlay			
Capitalized expenditures	<u>88,481</u>	<u>55,529</u>	<u>32,952</u>
Transfers out	<u>11,396</u>	<u>-</u>	<u>11,396</u>
TOTAL EXPENDITURES	<u>20,220,296</u>	<u>18,524,593</u>	<u>1,695,703</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (1,549,387)</u>	(464,288)	<u>\$ 1,085,099</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>4,034</u>	
Deficiency of revenues under expenditures		(460,254)	
Fund balance - January 1, 2002		<u>6,287,133</u>	
Fund balance - December 31, 2002		<u>\$ 5,826,879</u>	

**KING COUNTY, WASHINGTON**

EMERGENCY MEDICAL SERVICES FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Taxes			
Property taxes	\$ 32,407,901	\$ 33,425,053	\$ 1,017,152
Business and other taxes	101,000	83,902	(17,098)
Total taxes	<u>32,508,901</u>	<u>33,508,955</u>	<u>1,000,054</u>
Intergovernmental revenues			
Entitlements and shared revenues	-	1,262	1,262
Charges for services			
Mental and physical health	-	881	881
Interest earnings	290,000	289,421	(579)
Miscellaneous revenues			
Rents and royalties	-	(211)	(211)
Other miscellaneous revenues	471,067	70,908	(400,159)
Sale of capital assets	27,000	57,398	30,398
Transfers in	<u>375,000</u>	<u>831,067</u>	<u>456,067</u>
TOTAL REVENUES	<u>33,671,968</u>	<u>34,759,681</u>	<u>1,087,713</u>
EXPENDITURES			
Current			
Law, safety and justice			
Personal services		9,405,689	
Supplies		473,308	
Contract services and other charges		21,030,772	
Interfund payments for services		1,111,820	
Total law, safety and justice	<u>32,480,010</u>	<u>32,021,589</u>	<u>458,421</u>
Capital outlay			
Capitalized expenditures	1,179,505	320,571	858,934
Transfers out	<u>12,453</u>	<u>-</u>	<u>12,453</u>
TOTAL EXPENDITURES	<u>33,671,968</u>	<u>32,342,160</u>	<u>1,329,808</u>
Excess of revenues over expenditures (budgetary basis)	<u>\$ -0-</u>	2,417,521	<u>\$ 2,417,521</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>317,111</u>	
Excess of revenues over expenditures		2,734,632	
Fund balance - January 1, 2002		<u>3,668,830</u>	
Fund balance - December 31, 2002		<u>\$ 6,403,462</u>	

**KING COUNTY, WASHINGTON**

ENHANCED 911 EMERGENCY TELEPHONE SYSTEM FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Taxes			
Business and other taxes	\$ 8,766,515	\$ 8,129,131	\$ (637,384)
Intergovernmental revenues			
Federal grants	-	(27,821)	(27,821)
Charges for services			
Interfund/departamental charges for services	384,946	381,027	(3,919)
Interest earnings	438,326	477,059	38,733
Miscellaneous revenues			
Other miscellaneous revenue	-	296	296
TOTAL REVENUES	<u>9,589,787</u>	<u>8,959,692</u>	<u>(630,095)</u>
EXPENDITURES			
Current			
Law, safety and justice			
Personal services		633,368	
Supplies		23,622	
Contract services and other charges		7,199,472	
Interfund payments for services		552,073	
Total law, safety and justice	<u>11,965,869</u>	<u>8,408,535</u>	<u>3,557,334</u>
Capital outlay			
Capitalized expenditures	<u>3,427,223</u>	<u>1,922,174</u>	<u>1,505,049</u>
TOTAL EXPENDITURES	<u>15,393,092</u>	<u>10,330,709</u>	<u>5,062,383</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (5,803,305)</u>	(1,371,017)	<u>\$ 4,432,288</u>
Adjustment from budgetary basis to GAAP basis		<u>739,880</u> <sup>(a)</sup>	
Deficiency of revenues under expenditures		(631,137)	
Fund balance - January 1, 2002		<u>13,460,715</u>	
Fund balance - December 31, 2002		<u>\$ 12,829,578</u>	
 (a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investments, revenue on a GAAP basis		\$ (23,188)	
Encumbrances, not included in GAAP basis expenditures		763,068	
Adjustment from budgetary basis to GAAP basis		<u>\$ 739,880</u>	

KING COUNTY, WASHINGTON

INTERCOUNTY RIVER IMPROVEMENT FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE POSITIVE (NEGATIVE) <u></u>
REVENUES			
Taxes			
Property taxes	\$ 50,000	\$ 50,114	\$ 114
Business and other taxes	-	373	373
Total taxes	<u>50,000</u>	<u>50,487</u>	<u>487</u>
Interest earnings	1,250	1,144	(106)
Miscellaneous revenues			
Other miscellaneous revenue	-	1	1
Sale of capital assets	<u>-</u>	<u>34</u>	<u>34</u>
TOTAL REVENUES	<u>51,250</u>	<u>51,666</u>	<u>416</u>
EXPENDITURES			
Current			
Physical environment			
Personal services		9,587	
Supplies		18	
Interfund payments for services		14,980	
Total physical environment	<u>49,484</u>	<u>24,585</u>	<u>24,899</u>
TOTAL EXPENDITURES	<u>49,484</u>	<u>24,585</u>	<u>24,899</u>
Excess of revenues over expenditures	<u>\$ 1,766</u>	27,081	<u>\$ 25,315</u>
Fund balance - January 1, 2002		<u>17,623</u>	
Fund balance - December 31, 2002		<u>\$ 44,704</u>	

**KING COUNTY, WASHINGTON**

LOCAL HAZARDOUS WASTE FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental revenues			
State grants	\$ 523,657	\$ 908,549	\$ 384,892
Intergovernmental services	2,651,491	3,231,313	579,822
Total intergovernmental revenues	<u>3,175,148</u>	<u>4,139,862</u>	<u>964,714</u>
Charges for services			
Mental and physical health	6,679,055	5,793,479	(885,576)
Interest earnings	455,449	330,584	(124,865)
Miscellaneous revenues			
Other miscellaneous revenues	-	563,970	563,970
TOTAL REVENUES	<u>10,309,652</u>	<u>10,827,895</u>	<u>518,243</u>
EXPENDITURES			
Current			
Mental and physical health			
Contract services and other charges		2,199,118	
Interfund payments for services		10,027,757	
Total mental and physical health	<u>13,351,407</u>	<u>12,226,875</u>	<u>1,124,532</u>
TOTAL EXPENDITURES	<u>13,351,407</u>	<u>12,226,875</u>	<u>1,124,532</u>
Deficiency of revenues under expenditures (budgetary basis)	<u>\$ (3,041,755)</u>	(1,398,980)	<u>\$ 1,642,775</u>
Adjustment from budgetary basis to GAAP basis		(51,359) <sup>(a)</sup>	
Deficiency of revenues under expenditures		(1,450,339)	
Fund balance - January 1, 2002		<u>9,400,289</u>	
Fund balance - December 31, 2002		<u>\$ 7,949,950</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investments, revenue on a GAAP basis		\$ (103,250)	
Encumbrances, not included in GAAP basis expenditures		51,891	
Adjustment from budgetary basis to GAAP basis		<u>\$ (51,359)</u>	

**KING COUNTY, WASHINGTON**

LOGAN/ KNOX SETTLEMENT FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Interest earnings	\$ 75,000	\$ 75,602	\$ 602
Miscellaneous revenues			
Other miscellaneous revenues	36,000	-	(36,000)
TOTAL REVENUES	<u>111,000</u>	<u>75,602</u>	<u>(35,398)</u>
EXPENDITURES			
General government services			
Personal services		551,561	
Total general government services	<u>3,137,713</u>	<u>551,561</u>	<u>2,586,152</u>
Transfers out	<u>6,000</u>	<u>5,953</u>	<u>47</u>
TOTAL EXPENDITURES	<u>3,143,713</u>	<u>557,514</u>	<u>2,586,199</u>
Excess(deficiency) of revenues over (under) expenditures	<u>\$ (3,032,713)</u>	(481,912)	<u>\$ 2,550,801</u>
Fund balance - January 1, 2002		<u>1,941,694</u>	
Fund balance - December 31, 2002		<u>\$ 1,459,782</u>	

**KING COUNTY, WASHINGTON**

MENTAL HEALTH FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 2,183,658	\$ 2,200,557	\$ 16,899
Business and other taxes	13,000	16,179	3,179
Total taxes	2,196,658	2,216,736	20,078
Intergovernmental revenues			
Federal grants	2,899,983	3,325,078	425,095
State grants	82,409,456	78,343,366	(4,066,090)
Intergovernmental services	575,000	520,499	(54,501)
Total intergovernmental revenues	85,884,439	82,188,943	(3,695,496)
Charges for services			
Interfund/department charges for services	1,396,807	453,960	(942,847)
Interest earnings	660,000	695,909	35,909
Miscellaneous revenues			
Rents and royalties	-	36	36
Other miscellaneous revenues	10,601,649	19,761	(10,581,888)
Sale of capital assets	-	1,447	1,447
Transfers in	694,630	690,099	(4,531)
TOTAL REVENUES	101,434,183	86,266,891	(15,167,292)
EXPENDITURES			
Current			
Mental and physical health			
Personal services		6,058,554	
Supplies		139,957	
Contract services and other charges		78,069,429	
Interfund payments for services		1,614,681	
Total mental and physical health	101,082,720	85,882,621	15,200,099
Capital outlay			
Capitalized expenditures	186,200	153,894	32,306
Transfers out	2,255,324	2,218,118	37,206
TOTAL EXPENDITURES	103,524,244	88,254,633	15,269,611
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	\$ (2,090,061)	(1,987,742)	\$ 102,319
Adjustment from budgetary basis to GAAP basis		48,587 <sup>(a)</sup>	
Deficiency of revenues under expenditures		(1,939,155)	
Fund balance - January 1, 2002		12,347,510	
Fund balance - December 31, 2002		\$ 10,408,355	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Recognition of unrealized gains on investments, revenue on a GAAP basis	\$ 18,061
Encumbrances, not included in GAAP basis expenditures	30,526
Adjustment from budgetary basis to GAAP basis	\$ 48,587

**KING COUNTY, WASHINGTON**

NOXIOUS WEED CONTROL FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Excise taxes	\$ 892,000	\$ 895,779	\$ 3,779
Interest earnings	-	9,361	9,361
Miscellaneous revenues			
Other miscellaneous revenues	<u>13,308</u>	<u>30</u>	<u>(13,278)</u>
TOTAL REVENUES	<u>905,308</u>	<u>905,170</u>	<u>(138)</u>
EXPENDITURES			
Current			
Physical environment			
Personal services		511,903	
Supplies		15,265	
Contract services and other charges		26,122	
Interfund payments for services		<u>212,145</u>	
Total physical environment	<u>923,214</u>	<u>765,435</u>	<u>157,779</u>
Debt Service			
Redemption of long-term debt	4,930	-	4,930
Capital outlay			
Capitalized expenditures	5,000	4,384	616
Transfers out	<u>26,029</u>	<u>26,029</u>	<u>-</u>
TOTAL EXPENDITURES	<u>959,173</u>	<u>795,848</u>	<u>163,325</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (53,865)</u>	109,322	<u>\$ 163,187</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>2,500</u>	
Excess of revenues over expenditures		111,822	
Fund balance - January 1, 2002		<u>258,234</u>	
Fund balance - December 31, 2002		<u>\$ 370,056</u>	



**KING COUNTY, WASHINGTON**

RECORDER'S OPERATION AND MAINTENANCE FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Intergovernmental revenues			
Entitlements and shared revenues	\$ 230,000	\$ 359,231	\$ 129,231
Charges for services			
General government	430,000	459,796	29,796
Interest earnings	<u>30,000</u>	<u>59,106</u>	<u>29,106</u>
TOTAL REVENUES	<u>690,000</u>	<u>878,133</u>	<u>188,133</u>
EXPENDITURES			
Current			
General government services			
Personal services		313,974	
Supplies		9,982	
Contract services and other charges		189,319	
Interfund payments for services		<u>18,201</u>	
Total general government services	<u>886,878</u>	<u>531,476</u>	<u>355,402</u>
Capital outlay			
Capitalized expenditures	229,208	202,671	26,537
Transfers out	<u>367,500</u>	<u>367,500</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,483,586</u>	<u>1,101,647</u>	<u>381,939</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (793,586)</u>	(223,514)	<u>\$ 570,072</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>133,642</u>	
Deficiency of revenues under expenditures		(89,872)	
Fund balance - January 1, 2002		<u>1,490,774</u>	
Fund balance - December 31, 2002		<u>\$ 1,400,902</u>	

**KING COUNTY, WASHINGTON**

RIVER IMPROVEMENT FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 2,336,261	\$ 2,341,440	\$ 5,179
Business and other taxes	-	17,208	17,208
Total taxes	<u>2,336,261</u>	<u>2,358,648</u>	<u>22,387</u>
Intergovernmental revenues			
Federal grants	-	44,075	44,075
State grants	111,500	78,608	(32,892)
Total intergovernmental revenues	<u>111,500</u>	<u>122,683</u>	<u>11,183</u>
Miscellaneous revenues			
Rents and royalties	-	39	39
Other miscellaneous revenues	-	2,542	2,542
Total miscellaneous revenues	<u>-0-</u>	<u>2,581</u>	<u>2,581</u>
Sale of capital assets	-	1,561	1,561
Transfers in	<u>1,341,070</u>	<u>1,173,986</u>	<u>(167,084)</u>
TOTAL REVENUES	<u>3,788,831</u>	<u>3,659,459</u>	<u>(129,372)</u>
EXPENDITURES			
Current			
Physical environment			
Personal services		1,197,423	
Supplies		169,475	
Contract services and other charges		270,994	
Intergovernmental services		63,268	
Interfund payments for services		607,569	
Total physical environment	<u>2,389,566</u>	<u>2,308,729</u>	<u>80,837</u>
Debt service			
Redemption of long-term debt	13,000	12,997	3
Interest and other debt services costs	<u>2,000</u>	<u>1,747</u>	<u>253</u>
Total debt service	<u>15,000</u>	<u>14,744</u>	<u>256</u>
Capital outlay			
Capitalized projects	302,706	-	302,706
Capitalized expenditures	<u>4,400</u>	<u>3,742</u>	<u>658</u>
Total capital outlay	<u>307,106</u>	<u>3,742</u>	<u>303,364</u>
Transfers out	<u>1,179,183</u>	<u>1,162,814</u>	<u>16,369</u>
TOTAL EXPENDITURES	<u>3,890,855</u>	<u>3,490,029</u>	<u>400,826</u>
Excess (deficiency) of revenues over (under) expenditures(budgetary basis)	<u>\$ (102,024)</u>	169,430	<u>\$ 271,454</u>
Adjustment from budgetary basis to GAAP basis- encumbrances		<u>168,059</u>	
Excess of revenues over expenditures		337,489	
Fund balance - January 1, 2002		<u>290,762</u>	
Fund balance - December 31, 2002		<u>\$ 628,251</u>	

**KING COUNTY, WASHINGTON**

SURFACE WATER MANAGEMENT FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental revenues			
Federal grants	\$ 405,162	\$ 175,992	\$ (229,170)
State grants	230,000	261,955	31,955
Entitlements and shared revenues	716,288	574,658	(141,630)
Intergovernmental services	45,000	94,994	49,994
Total intergovernmental revenues	<u>1,396,450</u>	<u>1,107,599</u>	<u>(288,851)</u>
Charges for services			
General government	76,250	15,323	(60,927)
Physical environment	21,393,183	17,491,480	(3,901,703)
Economic environment	-	9,461	9,461
Interfund/department charges for services	5,983,330	19,798,251	13,814,921
Total charges for services	<u>27,452,763</u>	<u>37,314,515</u>	<u>9,861,752</u>
Interest earnings	152,000	124,065	(27,935)
Miscellaneous revenues			
Other miscellaneous revenues	33,500	131,564	98,064
Transfers in	<u>1,856,910</u>	<u>1,646,549</u>	<u>(210,361)</u>
TOTAL REVENUES	<u>30,891,623</u>	<u>40,324,292</u>	<u>9,432,669</u>
EXPENDITURES			
Current			
Physical environment			
Personal services		23,796,446	
Supplies		1,170,337	
Contract services and other charges		3,557,502	
Intergovernmental services		260,259	
Interfund payment for services		6,237,462	
Total physical environment	<u>36,996,729</u>	<u>35,022,006</u>	<u>1,974,723</u>
Debt service			
Redemption of long-term debt	74,453	70,808	3,645
Interest and other debt service costs	21,350	20,059	1,291
Total debt service	<u>95,803</u>	<u>90,867</u>	<u>4,936</u>
Capital outlay			
Capitalized expenditures	372,299	260,055	112,244
Transfers out	<u>8,832,850</u>	<u>7,813,380</u>	<u>1,019,470</u>
TOTAL EXPENDITURES	<u>46,297,681</u>	<u>43,186,308</u>	<u>3,111,373</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (15,406,058)</u>	(2,862,016)	<u>\$ 12,544,042</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>2,600,008</u>	
Deficiency of revenues under expenditures		(262,008)	
Fund balance - January 1, 2002		<u>3,100,479</u>	
Fund balance - December 31, 2002		<u>\$ 2,838,471</u>	

**KING COUNTY, WASHINGTON**

VETERANS' RELIEF FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 1,976,332	\$ 1,980,991	\$ 4,659
Business and other taxes	-	14,564	14,564
Total taxes	<u>1,976,332</u>	<u>1,995,555</u>	<u>19,223</u>
Licenses and permits			
Special use permit	-	185	185
Miscellaneous revenues			
Rents and royalties	-	32	32
Other miscellaneous revenues	-	2,904	2,904
Total miscellaneous revenues	<u>-0-</u>	<u>2,936</u>	<u>2,936</u>
Sale of capital assets	-	1,303	1,303
TOTAL REVENUES	<u>1,976,332</u>	<u>1,999,979</u>	<u>23,647</u>
EXPENDITURES			
Current			
Economic environment			
Personal services		519,163	
Supplies		5,201	
Contract services and other charges		1,162,733	
Intergovernmental services		1,545	
Interfund payments for services		270,004	
Total economic environment	<u>2,015,632</u>	<u>1,958,646</u>	<u>56,986</u>
Transfers out	<u>8,153</u>	<u>-</u>	<u>8,153</u>
TOTAL EXPENDITURES	<u>2,023,785</u>	<u>1,958,646</u>	<u>65,139</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (47,453)</u>	41,333	<u>\$ 88,786</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>21,403</u>	
Excess of revenues over expenditures		62,736	
Fund balance - January 1, 2002		<u>702,709</u>	
Fund balance - December 31, 2002		<u>\$ 765,445</u>	

**KING COUNTY, WASHINGTON**

YOUTH EMPLOYMENT PROGRAMS FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental revenues			
Federal grants	\$ 13,100,352	\$ 11,731,272	\$ (1,369,080)
State grants	180,000	110,117	(69,883)
Intergovernmental services	724,994	555,113	(169,881)
Total intergovernmental revenues	<u>14,005,346</u>	<u>12,396,502</u>	<u>(1,608,844)</u>
Charges for services			
Interfund/department charges for services	<u>-</u>	<u>147,000</u>	<u>147,000</u>
Miscellaneous revenues			
Rents and royalties	426,710	459,378	32,668
Other miscellaneous revenues	543,290	23,958	(519,332)
Total miscellaneous revenues	<u>970,000</u>	<u>483,336</u>	<u>(486,664)</u>
Transfers in	<u>1,688,095</u>	<u>1,688,095</u>	<u>-</u>
TOTAL REVENUES	<u>16,663,441</u>	<u>14,714,933</u>	<u>(1,948,508)</u>
EXPENDITURES			
Current			
Economic environment			
Personal services		6,355,876	
Supplies		677,379	
Contract services and other charges		6,932,444	
Interfund payments for services		877,908	
Total economic environment	<u>16,807,332</u>	<u>14,843,607</u>	<u>1,963,725</u>
Capital outlay			
Capitalized expenditures	<u>95,000</u>	<u>224,653</u>	<u>(129,653)</u>
TOTAL EXPENDITURES	<u>16,902,332</u>	<u>15,068,260</u>	<u>1,834,072</u>
Deficiency of revenues under expenditures	<u>\$ (238,891)</u>	<u>(353,327)</u>	<u>\$ (114,436)</u>
Adjustment from budgetary basis to GAAP basis		<u>600,319 <sup>(a)</sup></u>	
Excess of revenues over expenditures		246,992	
Fund balance - January 1, 2002		<u>602,376</u>	
Fund balance - December 31, 2002		<u>\$ 849,368</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Accrue vacation liability, vacation expense		\$ 232,410	
Accrue sick leave liability, sick expense		30,758	
Encumbrances, not included in GAAP basis expenditures		337,151	
Adjustment from budgetary basis to GAAP basis		<u>\$ 600,319</u>	

**KING COUNTY, WASHINGTON**

YOUTH SPORTS FACILITIES GRANT FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Auto rental tax	\$ 741,185	\$ 601,528	\$ (139,657)
Interest earnings	18,599	15,920	(2,679)
Transfers in	-	145,000	145,000
TOTAL REVENUES	<u>759,784</u>	<u>762,448</u>	<u>2,664</u>
EXPENDITURES			
Current			
Culture and recreation			
Personal services		23,818	
Contract services and other charges		1,106,325	
Interfund payments for services		13,164	
Total culture and recreation	<u>1,207,696</u>	<u>1,143,307</u>	<u>64,389</u>
TOTAL EXPENDITURES	<u>1,207,696</u>	<u>1,143,307</u>	<u>64,389</u>
Excess(deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (447,912)</u>	(380,859)	<u>\$ 67,053</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>570,642</u>	
Excess of revenues over expenditures		189,783	
Fund balance - January 1, 2002		<u>505,424</u>	
Fund balance - December 31, 2002		<u>\$ 695,207</u>	

**KING COUNTY, WASHINGTON**

LIMITED GENERAL OBLIGATION BOND REDEMPTION FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 17,550,250	\$ 19,190,110	\$ 1,639,860
Retail sales and use taxes	33,410,800	32,931,885	(478,915)
Business and other taxes	4,151,000	4,692,661	541,661
Total taxes	<u>55,112,050</u>	<u>56,814,656</u>	<u>1,702,606</u>
Intergovernmental revenues			
Entitlements and shared revenues	3,965,957	3,977,368	11,411
Intergovernmental services	994,072	994,072	-
Total intergovernmental revenues	<u>4,960,029</u>	<u>4,971,440</u>	<u>11,411</u>
Charges for services			
General government	<u>3,282,234</u>	<u>3,282,234</u>	<u>-</u>
Miscellaneous revenues			
Interest earnings	450,000	803,814	353,814
Other miscellaneous revenues	-	371	371
Total miscellaneous revenues	<u>450,000</u>	<u>804,185</u>	<u>354,185</u>
Sale of capital assets	-	13,020	13,020
Transfers in	<u>62,112,151</u>	<u>62,800,385</u>	<u>688,234</u>
TOTAL REVENUES	<u>125,916,464</u>	<u>128,685,920</u>	<u>2,769,456</u>
EXPENDITURES			
Debt service			
Principal	50,735,000	50,735,000	-
Interest and other debt service costs	68,521,764	68,333,425	188,339
Payment to escrow agent	9,000,000	7,998,051	1,001,949
Total debt service	<u>128,256,764</u>	<u>127,066,476</u>	<u>1,190,288</u>
Transfers out	<u>688,234</u>	<u>688,234</u>	<u>-</u>
TOTAL EXPENDITURES	<u>128,944,998</u>	<u>127,754,710</u>	<u>1,190,288</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (3,028,534)</u>	931,210	<u>\$ 3,959,744</u>
Adjustment from budgetary basis to GAAP basis		<u>(36,381)</u> <sup>(a)</sup>	
Excess of revenues over expenditures		894,829	
Fund balance - January 1, 2002		<u>28,222,202</u>	
Fund balance - December 31, 2002		<u>\$ 29,117,031</u>	

(a) Adjustment from budgetary basis to GAAP basis:

Elements which are budgeted, but are not reported on GAAP basis statements:

Revenues related to proprietary limited general obligation bonds	\$ (52,147,237)
Expenditures related to proprietary limited general obligation bonds	52,147,237
Intergovernmental services revenues related to component unit debt - HMC	(994,072)
Debt service related to component unit debt - HMC	994,072

Elements which are not budgeted, but are reported on GAAP basis statements:

Proceeds of advance refunding limited general obligation bonds	133,510,113
Payment to escrow agent and issuance cost on related refunded bonds	(133,510,113)
Recognition of unrealized loss on investments revenue on a GAAP basis	(36,381)
Total adjustment from budgetary basis to GAAP basis	<u>\$ (36,381)</u>

**KING COUNTY, WASHINGTON**

STADIUM GENERAL OBLIGATION BOND REDEMPTION FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Retail sales and use taxes - hotel/motel tax	\$ 4,905,000	\$ 2,876,715	\$ (2,028,285)
TOTAL REVENUES	<u>4,905,000</u>	<u>2,876,715</u>	<u>(2,028,285)</u>
EXPENDITURES			
Debt Service			
Principal	1,495,000	1,290,000	205,000
Interest and other debt service costs	1,007,191	919,476	87,715
TOTAL EXPENDITURES	<u>2,502,191</u>	<u>2,209,476</u>	<u>292,715</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,402,809</u>	667,239	<u>\$ (1,735,570)</u>
Fund balance - January 1, 2002		<u>2,655,122</u>	
Fund balance - December 31, 2002		<u>\$ 3,322,361</u>	



**KING COUNTY, WASHINGTON**

UNLIMITED GENERAL OBLIGATION BOND REDEMPTION FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 39,500,200	\$ 39,107,220	\$ (392,980)
Business and other taxes	70,000	67,012	(2,988)
Total taxes	<u>39,570,200</u>	<u>39,174,232</u>	<u>(395,968)</u>
Intergovernmental revenues			
Entitlements and shared revenues	30	-	(30)
Miscellaneous revenues			
Rents and royalties	-	676	676
Sale of capital assets	<u>5,700</u>	<u>27,157</u>	<u>21,457</u>
TOTAL REVENUES	<u>39,575,930</u>	<u>39,202,065</u>	<u>(373,865)</u>
EXPENDITURES			
Debt Service			
Principal	23,210,000	23,210,000	-
Interest and other debt service costs	<u>12,824,170</u>	<u>12,824,167</u>	<u>3</u>
TOTAL EXPENDITURES	<u>36,034,170</u>	<u>36,034,167</u>	<u>3</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3,541,760</u>	3,167,898	<u>\$ (373,862)</u>
Fund balance - January 1, 2002		<u>5,186,405</u>	
Fund balance - December 31, 2002		<u>\$ 8,354,303</u>	

**KING COUNTY, WASHINGTON**

GENERAL FUND  
COMPARATIVE BALANCE SHEETS  
DECEMBER 31, 2002 AND 2001

	2002	2001 <sup>(a)</sup>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 63,102,094	\$ 60,678,741
Taxes receivable - delinquent	6,693,305	6,198,885
Accounts receivable	49,484,661	35,303,542
Estimated uncollectible accounts receivable	(42,557,260)	(30,374,267)
Interest receivable	12,157,646	12,901,425
Notes/contracts receivable	-	1,220
Due from other funds	4,420,473	9,645,728
Interfund short-term loans receivable	19,505,850	9,434,141
Due from other governments	23,610,688	25,366,891
Estimated uncollectible due from other governments	(260,169)	(280,858)
Inventory of supplies	-	79,031
Prepayments	-	72,137
Advances to other funds	300,000	300,000
<b>TOTAL ASSETS</b>	<b>\$ 136,457,288</b>	<b>\$ 129,326,616</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts payable	\$ 11,800,544	\$ 9,860,989
Retainage payable	-	6,968
Due to other funds	3,122,606	4,609,292
Due to other governments	3,086,361	6,795,759
Wages payable	11,386,080	11,680,353
Taxes payable	131,278	124,917
Deferred revenues	10,796,636	8,006,301
Obligations under reverse repurchase agreements	3,701,878	4,668,342
Custodial accounts	1,302,358	529,988
<b>Total liabilities</b>	<b>45,327,741</b>	<b>46,282,909</b>
<b>Fund balance</b>		
Reserved for inventory	-	79,031
Reserved for prepayments	-	72,137
Reserved for encumbrances	4,867,134	5,425,929
Reserved for advances to other funds	300,000	300,000
Reserved for animal control	329,136	275,258
Reserved for crime victim compensation program	1,068,950	901,887
Reserved for drug enforcement program	181,684	293,312
Reserved for antiprofitteering program	393,580	395,416
Reserved for dispute resolution	67,245	32,210
Reserved for pro se facilitator	-	13,844
Reserved for inmate welfare	1,315,446	1,713,595
Reserved for laptop replacement	733,858	668,559
Reserved for real property title assurance	25,152	25,152
Reserved for criminal justice	-	2,661,862
<b>Unreserved</b>		
Designated for capital projects	206,579	2,431,314
Designated for reappropriation	2,772,175	2,275,848
Designated for net unrealized gains	3,535,573	3,566,200
Designated for contingencies	15,000,000	15,000,000
Designated for children and family services programs	86,595	130,046
Undesignated	60,246,440	46,782,107
<b>Total fund balance</b>	<b>91,129,547</b>	<b>83,043,707</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 136,457,288</b>	<b>\$ 129,326,616</b>

(a) As a result of the implementation of GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, balances which were formerly reported as liabilities in Fiduciary Funds in 2001 are now accounted for in the General Fund.

**KING COUNTY, WASHINGTON**

NONMAJOR CAPITAL PROJECTS FUNDS  
BALANCE SHEETS (LEGAL BASIS) <sup>(a)</sup>  
DECEMBER 31, 2002

	BUILDING REPAIR & REPLACEMENT	TECHNOLOGY 1997 BONDS	TECHNOLOGY SYSTEMS CAPITAL
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,195,063	\$ 3,209,060	\$ 3,905,156
Accounts receivable	1,670	-	-
Due from other funds	3,515,388	57,901	-
<b>TOTAL ASSETS</b>	<b>\$ 7,712,121</b>	<b>\$ 3,266,961</b>	<b>\$ 3,905,156</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Accounts payable	\$ 873,593	\$ 47,746	\$ 2,858
Retainage payable	36,995	48,559	-
Due to other funds	767,732	-	15,375
Wages payable	8,337	-	13,949
Deferred revenue	188,746	-	-
<b>Total liabilities</b>	<b>1,875,403</b>	<b>96,305</b>	<b>32,182</b>
<b>Fund balance</b>			
Reserved for encumbrances	62,956,905	1,601,479	78,645
Undesignated (deficit)	(57,120,187)	1,569,177	3,794,329
<b>Total fund balances</b>	<b>5,836,718</b>	<b>3,170,656</b>	<b>3,872,974</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 7,712,121</b>	<b>\$ 3,266,961</b>	<b>\$ 3,905,156</b>

NONMAJOR CAPITAL PROJECTS FUNDS  
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (LEGAL BASIS) <sup>(a)</sup>  
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUILDING REPAIR & REPLACEMENT	TECHNOLOGY 1997 BONDS	TECHNOLOGY SYSTEMS CAPITAL
<b>REVENUES</b>			
Intergovernmental revenues	\$ 95,204	\$ -	\$ -
Charges for services	243,828	-	-
Interest earnings	438,636	130,359	141,201
Miscellaneous revenues	3,743,151	287	-
<b>TOTAL REVENUES</b>	<b>4,520,819</b>	<b>130,646</b>	<b>141,201</b>
<b>EXPENDITURES</b>			
<b>Current</b>			
General government services	5,125,310	-	176,227
<b>Debt service</b>			
Interest and other debt service costs	50,444	255	-
<b>Capital outlay</b>			
General government services	17,961,569	615,011	6,467
<b>TOTAL EXPENDITURES</b>	<b>23,137,323</b>	<b>615,266</b>	<b>182,694</b>
Excess (deficiency) of revenues over (under) expenditures	(18,616,504)	(484,620)	(41,493)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers-in	20,691,286	-	-
Operating transfers out	(326,461)	-	(2,880)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>20,364,825</b>	<b>-0-</b>	<b>(2,880)</b>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	1,748,321	(484,620)	(44,373)
Fund balances - January 1, 2002 (Restated)	4,088,397	3,655,276	3,917,347
Fund balances - December 31, 2002	\$ 5,836,718	\$ 3,170,656	\$ 3,872,974

(a) The Building Repair and Replacement Fund, the Technology 1997 Bond Fund, and the Technology Systems Capital Fund (formerly Core GIS Capital Project Fund) are presented on a legal basis which includes the unspent portions of bond proceeds legally deposited in these funds but are reported in Internal Service Funds under the GAAP basis.

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